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The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON. JANUARY 30, 1915.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:

£1 6s. ; by Post, £1 8s. ; Foreign, £1 10s. 4d.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

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Current Topics.

The Vesting of Enemy Property.

WE PRINT this week the rules which have been made under the Trading with the Enemy Amendment Act, 1914, and which we have already noticed (*ante*, p. 199). They deal with the vesting of enemy property in the Public Trustee as custodian, and with payment into court of sums due on coupons suspected of being enemy property. The procedure of these rules must now be strictly followed: see *Re A Company* (*ante*, p. 217).

Lord Justice Bankes.

THE LEGAL profession had scarcely anticipated that the seat in the Court of Appeal rendered vacant by the late Lord Justice KENNEDY's sudden decease would be offered to Sir JOHN ELDON BANKES; but the appointment will be welcome to all who have practised before the new Lord Justice, and have been impressed by his frank courtesy and judicial fairness of mind. It was during the interregnum which succeeded the practical retirement of Sir EDWARD CLARKE from large practice some ten years ago that Sir JOHN sprang to the front as a successful advocate at the Common Law Bar. The task of facing such a doughty adversary as the present Lord Chief Justice in the forensic arena usually fell either to him or to Mr. DUKE, or to his great forensic rival, Mr. MONTAGUE LUSH. The rivalry of Mr. MONTAGUE LUSH, K.C., and Mr. ELDON BANKES, K.C., who frequently encountered one another in special jury trials, only terminated when both were elevated to the bench in 1910. Less learned and subtle as a lawyer than his rival, Sir JOHN ELDON BANKES had perhaps a broader and more practical mind; his sound, good sense has been a conspicuous quality on the bench, and has made him one of our very best first instance judges. In the Court of Criminal Appeal, too, he has always distinguished himself by a thoroughly English love of absolute fair-play to the prisoner, and a dislike of any attempt to shackle criminal justice with unnecessary technicalities. While no one would compare him in legal learning with his celebrated

great-grandfather, Lord Chancellor ELDON, he certainly has none of that hatred of innovation and legal reform which some historians of our institutions have regarded as a blot on the eminence of the great Chancellor. Heredity is in the air among men of science to-day, and certainly the view that legal or judicial aptitude is capable of inheritance seems supported by the case of many modern judges, among whom the new Lord Justice may well be numbered.

MR. JUSTICE LOW.

SINCE SIR FREDERICK LOW is leader of the Home Circuit, and has been recently appointed a Commissioner of Assize on various circuits, his elevation to the bench had been generally considered a likely event at no distant date. No one would suggest that Sir FREDERICK is either a brilliant lawyer or a great advocate; but he belongs to a class of successful barristers who do very useful work, possess very solid merits, and help to add a certain tone of practicality and business good sense to a common law bench, which is at times in danger of becoming overloaded with the undue love of technicalities often prevailing in the Divisional Court, or the somewhat too mathematical views of legal principles which a practice in the Commercial Court is apt to instil. What is wanted in the common law judge is primarily an understanding of common men and common things, a capacity for seeing the juryman's point of view and meeting his difficulties, a love of fairplay, and a good grip of procedure. If in addition the judicial occupant possesses also a first-rate knowledge of law and a gift for elucidating abstruse points of law in luminous English, so much the better; but these latter gifts are by no means indispensable, and the possession of them does not outweigh the defects, sometimes attached to them, of defective sympathy and a leaning towards pedantry. These homely but essential fundamentals of a good first instance judge in the King's Bench the new judge possesses in abundance, and, like many other ex-solicitors who in our time have achieved success at the bar or on the bench, he is certainly a thoroughly practical lawyer. The distinction of having been a solicitor before he entered the more ambitious race for the bar he shares with Sir SAMUEL EVANS, Lord Justice SWINFEN EADY, and Mr. Justice BAILLACHE.

ENEMY RENTS AND INTEREST.

CORRESPONDENTS inquired recently (*ante*, p. 204) as to the course to be taken by solicitors who, prior to the war, were receiving rents or interest on account of clients resident in Germany. It follows from the recent recognition by the Court of Appeal (*Porter v. Freudenberg*, *ante*, p. 216), that an alien enemy cannot sue, that solicitors so employed cannot sue for the rents or interest in the names of their clients; of course, they cannot sue in their own names, and it appears from *Maxwell v. Grunhut* (*ante*, p. 104; see also *Re G. Gaudig & Blum*, Weekly Notes, 1915, p. 34), that a receiver cannot be appointed at the instance of the solicitor. In many cases, no doubt, the tenant or mortgagor—if the interest is due under a mortgage—would be willing to go on paying the rent or interest, but it would be improper for him to do so if there is any chance of the money going to the enemy principal. The remedy seems to lie in the provisions of sections 3 and 4 of the Trading with the Enemy Amendment Act, 1914 (*ante*, p. 115). If the solicitor is holding or managing the property on behalf of the German client, he must give notice to the Custodian—that is, the Public Trustee; but this alone does not enable the rent or interest to be collected. For this purpose there must be an order under section 4, vesting the property in the Custodian, and then the Custodian would collect the rent or interest. Such an order can be obtained at the instance of a creditor or of the Custodian or a Government department; but the Custodian would not, we presume, move in the matter unless for some definite reason. Very likely the collecting solicitor will be a creditor, and then he could apply for a vesting order, though we must not be taken as saying that it would be made; but it seems likely that there will be many cases in which the

debtor for rent or interest will simply withhold payment, and thus profit during the war from the archaic rule which prevents the enemy creditor from suing. It does not seem to have been perceived that the only tangible result of the rule is to save English debtors from paying their debts.

MR. BRYAN ON AMERICAN NEUTRALITY.

MR. BRYAN, the United States Secretary of State, has written to Mr. STONE, Chairman of the Senate Foreign Relations Committee, a letter defending the United States Government against the charge that it has not observed a proper attitude of neutrality, but has conducted itself in a manner unfriendly towards Germany and Austria. The letter, which is a State Paper of great importance, is given in full in the *Times* of the 26th inst. Its fundamental note is that the suggestion of undue submission to British maritime claims is unfounded, and that the United States is bound as a neutral by the attitude which it has in other times adopted as a belligerent. This is so with regard both to contraband and the doctrine of continuous voyages. "The record of the United States," says Mr. BRYAN, "in the past is not free from criticism. When neutral, this Government has stood for a restricted list of absolute and conditional contraband. As a belligerent we have contended for a liberal list, according to our conception of the necessities of the case." And as to destination he says:—"The rule of 'continuous voyage' has been not only asserted by American tribunals, but extended by them. They have exercised their right to determine from circumstances whether the ostensible was the real destination. They have held that the shipment of articles of contraband to a neutral port 'to order,' from which, as a matter of fact, cargoes have been shipped to the enemy, is corroborative evidence that the cargo was really destined to an enemy instead of to a neutral port of delivery." And he adds:—"It is thus seen that some of the doctrines which appear to bear harshly upon neutrals at the present time are analogous to, or outgrowths from, policies adopted by the United States of America when it was belligerent. The Government, therefore, cannot consistently protest against the application of rules which it has followed in the past, unless they have not been practised as heretofore."

THE UNITED STATES AND CONTRABAND.

UPON THE same principle, Mr. BRYAN says that the United States Government is embarrassed in dealing with the inclusion of copper as absolute contraband. It has in the past placed "all articles from which ammunition is manufactured" in its contraband list, and it has declared copper to be among such materials. But he upholds the distinction between absolute and conditional contraband, and insists on the right to deal in conditional contraband when this is not destined for the belligerent forces; that is, to send to Germany, directly or indirectly, food and other articles on the conditional contraband list which are meant for the civil population. Moreover, he draws a clear distinction between war loans, which his Government discourages, and the export of ammunition by private individuals, with which it does not interfere. War loans denude the country of money which may be wanted at home; and since they would be largely subscribed by partisans of the borrowing belligerent, they would lead to an undue and possibly dangerous display of partisan feeling. The export of munitions of war is merely a matter of trade into which sentiment enters but slightly, if at all, and is admitted to be perfectly legitimate, subject only to the right of the other belligerent to seize the cargo if he can. If Great Britain profits by this trade more than Germany and Austro-Hungary, that, Mr. BRYAN points out, is consequent on the fact that, on the high seas, the German and Austro Hungarian naval power is thus far inferior to the British. "It is the business of belligerent operations on the high seas, not the duty of a neutral, to prevent contraband from reaching the enemy." This Great Britain can, but Germany cannot do; and it is not for the United States to equalize the difference. Such an attempt, Mr. BRYAN recognizes, would be an unneutral act. Finally—and as to this it behoves our Government to be cautious—Mr. BRYAN points out that the Declaration

of London has not become binding, and that the United States is not interested in the adoption of the Declaration by any belligerent with modifications. The sole question for the United States, as regards any modifications which adversely affect the rights of the United States or its citizens, is whether the resulting rules are in accordance with international law. Substantially, the letter admits that so far nothing has been done by Great Britain of which the United States can complain consistently with the views of international law which it has maintained in the past. The whole letter, indeed, is permeated with the idea once expressed by Mr. BALFOUR in a passage which we have already quoted (58 SOLICITORS' JOURNAL, p. 876): "Never let any nation forget that those who are at peace to-day may be at war to-morrow, and that those who are at war to-day may be at peace to-morrow."

The Late Lord Justice Kennedy on Contraband.

WE REFERRED last week to the services rendered by the late Lord Justice KENNEDY to International Law, but it may be useful to call attention to a paper on the subject of contraband, which he read at the meeting of the International Law Association at Portland, Maine, in 1907, and which was printed in the *Law Quarterly Review* for January, 1908 (vol. 24, p. 59). The paper fully recognizes the difficulties incident to any attempt to settle the law of contraband, some of which are emphasized at the present time. A belligerent State is strongly tempted to have regard only to its interests for the time being, and to throw to the winds the restrictions which it advocated in times of peace. This is at the bottom of the German theory of *Kriegsratzen*—the necessity which dispenses with all law—and the German practice of "frightfulness," and it is seen in this country in incitements to the Government to discard the Declaration of Paris and the established principles as to absolute and conditional contraband. One pressing question just now is the admission into Germany of foodstuffs destined for the civil population. Sir WILLIAM R. KENNEDY in his paper pointed out that, both according to British and American law, provisions were, in their nature, conditional contraband; that is, contraband only when destined for the military or naval forces of a belligerent. He did not profess to know the views of France, Germany, and Italy, but he advocated the general reception of this principle, and it was, in fact, incorporated in the Declaration of London; and although this is not binding, the principle is, we believe, recognized by all the present belligerents (see as to Germany, *ante*, p. 71). But we notice that the *Morning Post* of the 26th inst., in its anxiety to cut off all food from Germany, after arguing that in these days the whole nation is in arms, says:—"Although food may still be called conditional contraband, the condition is universal and should admit of no exception." Put plainly this means that Great Britain should make all food absolute contraband, but that, of course, is quite at variance with international law—unless, indeed, done as a measure of reprisal—and would be keenly resented by the United States.

Neutrals and Belligerents.

IT IS, we may perhaps be allowed to say, this sort of suggestion which justifies Sir WILLIAM KENNEDY's remark that the doctrine of contraband leaves the way open for "constant bickerings between belligerents and neutrals, and if, unhappily, a great maritime war broke out, powerful commercial States might find themselves drawn into hostilities almost against their will"; and later:—"More than once the action of a belligerent captor has led to a dispute between the neutral and the belligerent State which, but for the tact, forbearance, and good sense of those who guided the counsels of the Governments interested, might easily have led to a lamentable enlargement of the area of the war." These extracts shew how much there is in the paper germane to the present occasion, and the possibilities to which Sir WILLIAM KENNEDY alluded are illustrated by the cases of *The Dacia* and other ships. The *Spectator*, indeed, devoted an article last week to a serious warning against war with the United States, but that we believe to be unnecessary, especially having regard to the Peace Treaty recently signed. We can rely on the "tact, forbearance, and good sense," of which Sir

WILLIAM KENNEDY spoke, and, if it became necessary, one means of avoiding undue friction would be the establishment of a joint American and British Prize Court such as has been recently suggested. But these observations make us regret the more the loss of the Judge who had specially devoted himself to such matters.

Compulsory Military Service.

WE NOTICE that Professor POLLARD in a letter to the *Times* of the 22nd inst., and the *Times* itself in a leading article of the same date, endorse in effect the view we took a fortnight ago as to the legal position of compulsory military service (*ante*, p. 200). Professor POLLARD distinguishes between the military service which was incident to certain feudal tenures, and which disappeared in 1662, and the obligation "to assist the Crown in preserving peace," and this, he says, included "an obligation to assist the Crown and its officers if the peace were disturbed by a foreign invader." In modern times the latter obligation found practical expression in the Militia Acts. The Act of 1802 (42 Geo. 3, c. 90), to which we have already referred, and which was a consolidating statute, had the following preamble:—

Whereas a respectable military force, under the command of officers possessing landed property, within Great Britain, is essential to the constitution; and the Militia, as by law established, through its constant readiness on short notice for effectual service, has been found of the utmost importance for the internal defence of the Realm.

And the Act provided for the augmenting of the numbers of the force and for its greater efficiency.

The Crown's Prerogative.

BUT THOSE were days not only for Militia Acts but for Defence of the Realm Acts, which included provisions for indemnifying persons who suffered by the measures taken. One such was a statute of 1803 (43 Geo. 3, c. 55), and later in the same year came another (c. 96) amending it and purporting also by its title "to enable His Majesty more effectually and speedily to exercise his ancient and undoubted prerogative in requiring the military service of his liege subjects in case of invasion of the Realm; and the preamble, after reciting that it is desirable to amend the earlier Defence Act, continues:—

And whereas it is also expedient to enable His Majesty to exercise his ancient and undoubted prerogative of requiring the military service of all his liege subjects in case of an invasion of the Realm by a foreign enemy.

And then further provision is made as to raising the militia. *Prima facie* this looks as though Parliament was recognizing some prerogative of the Crown to make a levy *en masse*, but, in fact, as we formerly pointed out, the levy was always made by statute, and we imagine that Prof. POLLARD is quite correct when he says that it is a right which now can only be exercised by the Crown in Parliament. Any other form of exercise, if it ever existed, has for centuries fallen into disuse, and is constitutionally extinct. The *Times* admits this when it says that, "no one has seriously suggested, so far as we know, that compulsory service could be established by any Government without the consent of Parliament." And if that consent should be given, we may suggest that the compulsory service will be strictly limited to defence. There is doubtless a measure of truth in the contention that a British army fighting on the Continent may be defending this country, but that is not the plain meaning of "service for the defence of the Realm" as known to the Constitution—the service, doubtless, which Lord HALDANE was aiming at in his well-known speech.

The funeral service for Lord Justice Kennedy took place on Thursday, the 21st inst., at St. Mary Abbot's, Kensington, the interment being at Highgate Cemetery. The service was conducted by the Bishop of Kensington. The chief mourners included Lady Kennedy, the Rev. John Kennedy (brother), Mr. A. R. Kennedy, the Rev. Horace Kennedy, and Captain A. J. R. Kennedy (sons), Sir William Richmond (brother-in-law) and Lady Richmond. A memorial service was subsequently held in the chapel of Lincoln's-inn, which was conducted by Dr. Wace, Dean of Canterbury. The Prime Minister, the Lord Chief Justice, the Master of the Rolls, the Attorney-General, the Solicitor-General, the Earl of Halsbury and Viscount Bryce were present, and there was a very full attendance of judges and members of the bar.

Emergency Legislation of France.

By MAURICE THÉRY, Avocat du Barreau de Paris, Barrister-at-Law (Middle Temple), and RICHARD KING, of London, Solicitor of the Supreme Court, England.

III.

Companies, Public Funds and Loans.—Companies, governed by French law, "Communes," "Départements" and "Établissements Public" (Public Bodies), are entitled to postpone the redemption of their debentures, and, if necessary, the payment of money prizes (a) in respect of the same. Companies governed by French law can also postpone the payments of their coupons. Such companies, and those who are granted time for repayment of money deposits, (see *ante*, p. 215), or of the credit balance of their clients' accounts, are not to pay any dividends or interest to shareholders or holders of founders' shares. In case such payment of dividends or interest is made, they are to be deemed to have waived the rights given by the Moratorium, which are otherwise available until 1st March, 1915. The above provisions are set out in the Ordinances of 29th August, 23rd September, 27th September, and 27th October, 1914, and see *ante*, p. 215, note (a).

Judicial Moratorium: Limitations: Time Limits.—By an Ordinance of 10th August, the effect of the Statutes of Limitations and of any time limit in civil, commercial and administrative matters, and all rules as to time for entering appeal against, or for service or execution of, any judgment of the judicial or administrative courts, are stayed until the end of the hostilities. The above provisions also apply to the registration of hypothecation deeds and land transfers.

Provision is also made as to what will be the fresh period of time during which anything which has not been done on account of the Ordinance will have to be done when the Ordinance ceases to be in force. In case of appeals, applications to re-open judgments, &c., which have to be entered within a comparatively short time, the full period during which this can be done is to run again from the date of cessation of hostilities; but in other cases (e.g., statutory limitation) where a much longer period is required, the time which has run before the beginning of the war is to be taken into account, and the remainder only of the period required is to run from the date of cessation of hostilities.

As will easily be realized, the immediate consequence of this Ordinance was to bring all litigation to a standstill. If, for instance, when the defendant to an action does not enter an appearance, the plaintiff is not at liberty to take judgment by default because the rule as to the time during which the defendant is to enter an appearance is stayed, it becomes impossible to proceed with any action. However, an application can be made to the President of the court in which an action is entered for special leave to proceed. Such application may be granted in very urgent cases; for instance, in actions for alimony, or actions brought under the Employers' Liability Acts (b).

By the same Ordinance, any condition in private contracts as to forfeiture in case of non-performance within a certain time is also made temporarily inoperative. Provision is to be made later as to the date from which any such condition comes into force again.

Payment of Rent.—Moratory legislation was also made bearing upon the payment of rent. A number of Ordinances were made for that purpose, with very elaborate provisions, and a certain amount of intricacy. As they are not likely to be of any

(a) In the case of loans issued by public corporations such as the Town of Paris, the Crédit Foncier, or others, the repayment of the loan is often accompanied by the payment of money prizes, and the securities issued by such public corporations are not only an investment but a lottery. They are redeemable by lot drawn, for instance, annually, and the first debenture drawn for repayment receives in addition to repayment, say, £4,000, the second one drawn would receive £400, &c. They are called money prize securities (Valeurs à Lots). The ordinance authorizes these corporations to postpone the payment of such money prizes.

(b) An alteration has now been made to the Ordinance of 10th August in respect of the judicial moratorium. By an Ordinance of 15th December "the President of the Court can, upon application, stay the effect of the Ordinance of 10th August in a given case, as regards persons who are not in active service and who are domiciled outside certain districts, the name of which shall be given by another Ordinance." In all probability these districts are those which are more directly affected by the war. It is difficult to foresee what will be the consequences of the Ordinance of 15th December as it will very much depend on the private views of each President of Court.

interest to British readers, it seems sufficient for the present purpose merely to state that provisions were made authorizing tenants to postpone, under certain conditions, the payment of their rent.

Special Privilege of Persons in Active Service.—The law of 5th August, by section 4, enacts that, during the mobilization and until the cessation of hostilities, no proceedings shall be instituted, and no execution shall take place, against persons in active service, excepting in the case of public prosecution.

Trade-marks and Designs.—From 1st August, and until such date as shall be named as being the date of the cessation of hostilities, the rules as to the time within which the owner of a patent is to pay the annual fees under penalty of forfeiture are stayed. The same provision applies to the payments which are to be made upon application for a patent or an addition certificate. Rules as to the forfeiture of patents when not worked, or as to the time during which the holder of a warranty certificate delivered in connection with a French Exhibition can claim legal protection for his discoveries, designs or trademarks, and also rules as to the time during which any person who has made a deposit of a design or model is entitled to apply for the continuance of the same with or without publicity, are also made temporarily inoperative.

Carriage of Goods by Railway.—At the beginning of the war the railway passenger traffic and the carriage of goods was completely stopped. It has now been resumed, and under the "Arrêté" of the Minister of War of 1st November, 1914, the railway companies incur no liability whatever for any delay in delivering the goods; but they are responsible for loss or damage arising from gross negligence if they cannot shew that it was the consequence of the state of war. Such liability, however, does not extend to damage or decay which, on account of the nature of the goods, is the consequence of the delay in delivering such goods.

Marine Insurance: Sea War Risks.—The State is authorized to insure against sea war risks, either ships or cargoes. The cargo insurance may be granted for import or export cargoes carried by French, allied or neutral ships. The insurance can apply to cargoes carried to foreign countries by French ships, registered in a French harbour when sailing. In any case the usual sea risks are to be otherwise insured against. The insurance can cover the full value of the cargo such as it is stated to be in the policy for the other risks. The premium payable to the State for such insurance is not to exceed 5 per cent. of the amount insured for. The insurance shall be kept up at the rate agreed upon for a given voyage only provided the ship shall start within fifteen days from the date of agreement, but the days during which the ship may be detained by "vis major" shall be left out in reckoning the said fifteen days. Particulars of each contract are to be agreed to by the Minister of Finance on the proposal of the executive committee referred to in the decree of 11th August, 1914.

Crown Proceedings and Costs.

A CORRESPONDENT has asked our opinion upon the moral and constitutional questions raised by *Hardman v. Army Council* (*Times*, 23rd January). This case has been temporarily adjourned, in order to give the Attorney-General, who appears for the Army Council, an opportunity of consulting the War Office with a view to the legislative amendment of the Army Act in connection with the points raised; but we have no hesitation in saying that we feel the plaintiff to have an unanswerable case on the merits, and a very strong one in law. The plaintiffs' horses were requisitioned by the military authorities, in pursuance of powers conferred by section 115 of the Army Act, 1881; and in due course the assessment of compensation came up before the county court judge of Liverpool. Section 115 (4) of the Act named enacts that the responsible military authority (now the Army Council, by virtue of the Army (Annual) Act of 1909, section 4) shall

cause payment to be made for carriages, animals, and vessels furnished under the provisions of the section, and adds that any difference as to the amount payable is to be "determined by a county court judge" having the jurisdiction named in the sub-section. Seven years after the Act of 1881 became law there was passed the County Court Act of 1888, and under its provisions have been duly enacted the existing body of county court rules; among these, ord. 50, r. 14, enacts that any difference arising under section 115 of the Army Act shall be decided by action to be commenced by plaintiff in the ordinary way. The plaintiff followed the ordinary course as prescribed by the rules, paid his fees, got a hearing and a decision in his favour that he was entitled to £47 by way of compensation, and had the satisfaction of seeing judgment for that amount duly entered in his favour. This, of course, automatically carries costs on the prescribed scale. But the Army Council promptly appealed, and raised the point that this county court rule is really *ultra vires*, that the county judge is not a judge, but merely an arbitrator, under the section, and that he has no power to enter judgment either for or against the Crown. This view was based by the Attorney-General partly on the ground that the statute does not expressly say the county court judge is to act in his judicial capacity; partly on the ground that it does not expressly declare the sum to be a "debt"; partly because at common law the Crown is not liable in costs unless a statute expressly makes it liable (Blackstone's Commentaries, III., p. 400); and partly on the very ingenious plea that the Army Council is an unincorporated body, so that it can only be sued as representing the Crown, and therefore retains the common law privileges of the latter in respect of exemption from costs.

As regards all such technicalities, we must say frankly that we never like to see the legal advisers of the Crown rely upon them in cases where it is clear that no real merits lie behind them. The Crown's exemption from the ordinary liability of a defeated litigant to pay costs is a well-known anomaly which no one but an official would seriously defend, and which is in fact morally indefensible. In the present case, although no doubt the Attorney-General only did his duty in accordance with precedent in taking all proper legal points in favour of the Army Council, one cannot help regretting that tradition has imposed on the law officers for the time being the unpleasing duty of raising technicalities to defeat meritorious claims against the Crown. Nor do the mere technicalities seem to be very conclusive. Section 115 (4) expressly says that the county court judge shall determine the amount to be paid. Now *prima facie* in an Act of Parliament "determination" by a judge implies "judicial determination," and this seems to involve the entering of a judicial judgment. When Parliament intends the county court judge to be a mere arbitrator, as under the Workmen's Compensation Act, and in certain cases under the Agricultural Holdings Act, it feels no hesitation about saying so in express terms; it does not leave the fact to be a matter of inference.

Again, when the Council is directed to pay the sum due, this direction in a statute is surely strong enough to create a legal debt recoverable by an *indebitatus* count in its modern simplified form, or an equitable debt recoverable by an order of a Court of Equity; the contention that, as in the case of local or public authorities, it merely creates a duty enforceable by *mandamus*, or perhaps not enforceable at all, seems a quite unnecessary pedantry of interpretation. And the fact that the Army Council, in which large powers are vested by the Army (Annual) Act of 1905, is not expressly incorporated by that statute, is surely at law no more a defence to it against liability to be sued for the performance of its legal obligations to third parties, than the similar absence of incorporation in the case of trade unions was held to be in the very celebrated series of cases which preceded the limited statutory exemption in cases of tort conferred by the Trade Disputes Act of 1907. However, it is certainly desirable that Acts of Parliament

should be unambiguous, and therefore it is to be hoped that the adjournment of *Hardman v. Army Council* will lead to a satisfactory amendment of section 115 in accordance with the requirements of natural justice and equity.

Reviews.

Books of the Week.

Roman Law.—A Manual of the Principles of Roman Law, relating to Persons, Property, and Obligations, with a Historical Introduction for the use of Students. By R. D. MELVILLE, K.C., M.A., LL.B., Advocate of the Scottish Bar, Professor of Roman Law in the Khedivial School of Law, Cairo. W. Green & Son. 20s. net.

Comparative Legislation.—The Journal of the Society of Comparative Legislation. New Series, No. 32, January, 1915. John Murray. 5s. net.

Estate Duty.—Inland Revenue Affidavits. How to prepare and deliver them for the payment of Estate Duty before obtaining a grant of Probate or Letters of Administration in England, &c., &c. By J. O. VOYSEY, Estate Duty Office, Somerset House. Stevens & Haynes. 2s. 6d. net.

Estate Duty.—The Law and Practice of the Estate Duty Embodying the Relevant Parts of the Finance Acts 1894 to 1914; The Death Duties (Killed in War) Act, 1914; and other Acts affecting the Duty. By ALFRED W. SOWARD, C.B., Secretary of the Estate Duty Office. Fifth Edition. Waterlow & Sons (Limited). 10s. 6d. net.

Railways.—The Law of Carriage by Railway. By HENRY W. DISNEY, B.A. (Oxon), Barrister-at-Law. Fourth Edition. Stevens & Sons (Limited). 7s. 6d.

Case and Comment.—The Lawyers' Magazine, Vol. 21, No. 8, January, 1915. The Lawyers' Co-operative Publishing Co., Rochester, N.Y.

Correspondence.

Law Clerks with H.M. Forces.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—With reference to your article in your issue of the 23rd inst., relating to the law clerks serving with His Majesty's Forces, you will probably be interested to know that out of 3,100 London law clerks who are members of this society, some 340 have enlisted or have been embodied as Territorials. Many of these are now with the British Expeditionary Force.

There are, perhaps, not less than 25,000 law clerks in England and Wales, and if this average of 11 per cent. may be taken as an estimate of the probable number of law clerks now serving their King and country, the resulting figure provides, roughly, two and a half battalions of men. MORRIS W. REED, Secretary.

United Law Clerks' Society, 2, Stone-buildings, Lincoln's Inn, W.C., Jan. 26.

Welsh Church Act—Compensation to Patrons.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—By the Welsh Church Act, s. 16, the Commissioners, if application is made to them within six months after the passing of the Act, are to compensate the patron for the loss of patronage of any benefice. The Act passed 18th September, 1914, consequently any application under this section must be made before 18th March next.

As the time is short and there is no public notice given by the Commissioners, I beg to add that the application should be sent to the Welsh Church Commissioners, at 119, Victoria-street, S.W. HENRY H. BOTHAMLEY.

16, Bedford-row, London, W.C., Jan. 25.

At the general meeting of the Inns of Court Reserve Corps held last week it was unanimously decided that steps should be taken to secure the services of a retired Regular officer of experience as Commandant. In the meantime Messrs. F. Phillips, R. E. Moore and H. W. Saw, who have hitherto acted as chief instructors, have been elected principal officers of the corps, in the order of seniority named. The general management of the corps continues to vest in a representative committee. More than 500 members have now been enrolled, and there is every prospect of the full battalion strength desired being shortly attained. The headquarters are at 1, Paper-buildings, Temple, and forms of application for enrolment can be obtained there, or by writing to the hon. secretary, G. Nugent Bancks, 123, St. George's-road, S.W.

CASES OF THE WEEK.

Court of Appeal.

CONTINENTAL TYRE AND RUBBER CO. (GREAT BRITAIN) (LIM.) v. DAIMLER & CO. (LIM.), SAME v. THOMAS TILLING (LIM.).
8th and 9th December; 19th January.

COMPANY—REGISTRATION IN ENGLAND—SHARE CAPITAL HELD BY ALIEN ENEMIES—WHETHER COMPANY CAN SUE DURING WAR—TRADING WITH THE ENEMY ACT, 1914 (4 & 5 GEO. 5, c. 87), ss. 1 (3), 2 (2) (B).

A company registered in England under the Companies Act, but the share capital of which was substantially wholly held by alien enemies, sued on certain bills of exchange, dated May and June, 1914. The defendants had accepted the bills before the declaration of war, but the bills had matured after the date when war was declared.

The same company brought another action against other defendants under order 14, claiming to sign summary judgment for the balance of an account for goods supplied to the defendants prior to the declaration of war.

In both cases judgment was given in favour of the plaintiffs. The defendants, in both cases, appealed.

Held, that the character of the plaintiff company had not changed because, on the outbreak of the war, all the shareholders and directors resided in an enemy country, and, therefore, became alien enemies. (Buckley, L.J., dissentient.) The plaintiff company, therefore, was in each case entitled to maintain the action, inasmuch as the right of such a company to trade in England, and the right of British subjects to trade with it in England, were recognized by the Trading with the Enemy Act, 1914, and by the Proclamations issued thereunder.

*Decision of Lush, J., in Continental Tyre and Rubber Co. (Great Britain) (Limited) v. Thomas Tilling (Limited) (*ante*, p. 106), affirmed.*

The question raised by these appeals was whether an action could be maintained by a company registered and carrying on business in England with a registered office in this country, whose shareholders were alien enemies, with the exception of one person holding a single share. The facts were shortly these. In the first case, the plaintiff company sued on certain bills of exchange, dated May and June, 1914. The defendants had accepted the bills before the declaration of war, but the bills did not mature until a date after war was declared—namely, in September and October, 1914. The capital of the company was stated to be £25,000, in shares of £1 each, of which £24,999 of the capital was held by Germans and a German company in Hanover. The remaining shares were held by the managing director and the secretary, a British subject, who both resided in England at the date of the declaration of war on 4th August, 1914. The company was an English company, registered at Somerset House under the Companies (Consolidation) Act, 1908. Since the outbreak of the war the company had been doing business with the British Government, and had received money for goods supplied. On 16th September the company wrote to the Committee on Trade with the Enemy on the subject of trading, and had received a reply to the effect that there was nothing to prohibit the company from receiving payment for goods already sold, and that it might continue to sell goods so long as they were not consigned to a hostile country. It was stated that no payment since the outbreak of the war had been remitted to alien enemies. The defendants had paid into court the money due on the bills. The second appeal, that by Thomas Tilling (Limited), was from a judgment of Lush, J., in favour of the same plaintiffs. In this case the plaintiffs claimed, under order 14, to sign summary judgment for £5,753, balance of account for tyres sold and delivered to the defendants before the outbreak of the war. Lush, J., held, that a company registered and carrying on business in this country, although substantially the whole of the share capital was held by alien enemies, was entitled to sue for the price of goods sold and delivered, provided it was not employed to sell the goods as agent of an alien enemy with the intention of remitting the proceeds of the sale abroad. Scrutton, J., in the first case, followed the decision of Lush, J. (*reported ante*, p. 106). The defendants in both actions appealed. The appeals were heard before a full Court of Appeal, consisting of Lord READING, C.J., Lord COZENS-HARDY, M.R., and BUCKLEY, KENNEDY, PHILLIMORE, and PICKFORD, L.J.J. *Cur. adv. vult.*

Lord READING, C.J., giving the judgment of the majority of the court, said that the two actions were brought for the purpose of determining whether during the war payment of a debt could be enforced by a company of which all the shareholders and directors were alien enemies. In the first action Scrutton, J., affirmed the order of the master, giving leave to sign final judgment under order 14. In the second action, which was tried before Lush, J., judgment was also in favour of the plaintiff company. The present appeals were against both judgments, and, by consent, were heard together. The plaintiffs were a limited company, incorporated under the Companies Act. They carried on business in London, at the registered office of the company, and had a number of agencies throughout the United Kingdom. The parent company was formed in Germany, and they had established various subsidiary companies, including the one in the United Kingdom. The case had reference to goods supplied before the war, and both defendants resisted payment, on the ground that the plaintiff company was not entitled to enforce the debt, since the company must be regarded as an alien enemy, notwithstanding the fact that it was a limited company, and that the court should look at the substance,

and not at the technicalities, of the matter. In the first case the plaintiff company was the drawer and holder of bills accepted by the defendants for goods supplied before the declaration of war, which bills matured for payment, and were presented after the declaration of war. In the second case the plaintiff's claim was for a balance of account for goods supplied before the war. It could not be disputed that the plaintiff company was an entity created under statute. At the outbreak of the war it was carrying on business in the United Kingdom, and until the outbreak of the war was entitled to receive payments for debts. Had the character of the company changed because, on the outbreak of the war, all the shareholders and directors resided in an enemy country, and, therefore, became alien enemies? It was an English company before the war, and it remained an English company. It was undoubtedly the policy of the law as administered in our courts to regard substance, and to disregard form. But substance must not be treated as form, or swept aside as technicality, because that course might appear convenient in a particular case. It was argued that the Trading with the Enemy Act swept this aside as a technicality, and that the company should be treated, not as an English company, but as a German company. But the company had been registered under the Companies Act, and had a real existence. It could not be said to be technically an English company, and substantially a German company, except by the use of misleading language. Once it was constituted an English company it was an artificial creation of the Legislature with a separate existence, and could not be swept aside as a technicality. Once a corporation had been established in accordance with the law, it was an English company, notwithstanding that all the shareholders were Germans. The debts were not due to the shareholders, but to the company, which alone was entitled to enforce payment, and once this conclusion was reached, it followed that the payment was not to the alien enemy shareholders, nor for their benefit. Therefore, though payment for goods was forbidden for the benefit of an enemy, this would not apply to a company incorporated in this country. It was clear that the test of residence was not to be applied in such a case as this, as the company in question did not become incorporated in an enemy's country. Though the directors, being alien enemies, ceased to exist as those who could be sued, the company still lived: *Solomon v. Solomon* (1897, A. C. 22) and *Janson v. Driefontein Consolidated Mines (Limited)* (1902, A. C. 484). The same result was arrived at from the terms of the Proclamation Relating to Trading with the Enemy, issued on 9th September, 1914, which gave a definition of "enemy." It followed that there was no judicial authority for the proposition put forward by the defendants, and, indeed, there was a weight of judicial opinion against it: *Gramophone and Typewriter (Limited) v. Stanley* (1908, 2 K. B. 39) and *Kodak (Limited) v. Clark* (1903, 1 K. B. 505). Further, it was argued that the plaintiff company could not, in time of war, be regarded as a subject of the Crown, that it had no mind, and could not be loyal or disloyal to the State, and that only the character of the shareholders could determine whose subject the company was. That view had not been favoured by the House of Lords in *Janson v. Driefontein Consolidated Mines (Limited)* (*supra*). The court were also invited to decide against the plaintiff company, on the ground that to allow it to recover debts during the war would be against public policy. But nothing would more easily tend to create uncertainty and confusion in our law than to allow considerations of public policy, as distinguished from law based upon public policy, to be a ground of judicial decision. Both appeals would, therefore, be dismissed. His lordship added that the judgment of the majority of the court which he had delivered—*i.e.*, of all the members, except Buckley, L.J. (who dissented), had been read by the late Kennedy, L.J., and approved of by him.

BUCKLEY, L.J., said he regretted that he was unable to concur in the judgment delivered. He regarded the question as so momentous that he made no apology for stating as clearly as he could his reasons for arriving at a contrary conclusion. Corporations were essential to the existence of any corporate body, and apart from these corporations it could have neither thoughts, wishes, nor intentions, nor had it any mind. If it were a British corporation it would stand in the same position for most purposes as a British subject as regarded rights of ownership of property or protection, but whilst it stood so for these purposes, it could not, he thought, be accurately described as a British subject. A subject must be one who could own and pay allegiance to the King, who could serve the King physically, who could be either loyal or disloyal, and none of these things could be attributed to an abstract local entity, which had no existence at law except in point of law. This corporation was one which, as a corporation, certainly had an independent local existence, and as a separate legal person it was British. But, on the other hand, all its directors were German, and its shareholders, except one, were Germans. The artificial legal thing was British, but all this corporation that could have thoughts were Germans. The question was whether, when all the natural persons who expressed and gave effect to their wishes through the corporation as a legal abstraction were Germans resident in Germany, the corporation could sue in this country, because those persons who could not sue were, as a matter of law, absorbed in a separate legal person which was British and could sue. The contractual relations constituted by membership in a corporation under the Companies Acts were singular. Where the corporator was an alien enemy, whose relations might be virtually affected by a state of war, the motive-power of the corporation might become paralysed and suspended by the existence of war in a case where every corporator was an alien enemy under disability as such. Suppose it were the law to allow a sole person to incorporate himself as a company with limited liability, and an individual German resident in Germany became incorporated here

as a British company, could it be seriously contended that in time of war that alien enemy, because he had acquired a legal corporate name, and had an artificial legal existence in this country, was consequently for the present purpose not an alien enemy? Did it make any difference that there must be two persons, or that the number was seven or ten? The number of corporators in the present company was six. If his judgment were wrong (as, having regard to the judgments of the other members of the court, he must assume that it was), the matter was one which urgently called for legislation. The proposition that an alien enemy could not sue rested upon the proposition that he could not approach the King. The court was the King's court. Let them take the case of six Germans forming a private company. Could they approach the King? To say they could because it was not they, but a British corporation, who approached him was an unsound argument. An artificial legal entity had no independent power. It was the German corporation, which, under a corporate name, was still German. He was of opinion that the company stood for present purposes in the position of alien enemies. The actions were by alien enemies suing by a corporation, and he thought the appeals should be allowed. The right form was to set aside the service of the writ and order plaintiffs to pay the costs of the appeal.

Both the appeals were dismissed by a majority of the court.—COUNSEL, for the appellants, *Gore-Browne, K.C.*, and *Maddock*, in the first case; *Leslie Scott, K.C.*, and *Jowitt*, in the second case; for the respondents, *J. H. Campbell, K.C.*, and *Douglas Hogg*. SOLICITORS, *Andrew Wood, Purves, & Sutton*, for *R. A. Rotherham, Coventry*, for the Daimler Co. (Limited); *Hicklin, Washington, & Parmore*, for Thomas Tilling (Limited); *Stephenson, Harwood, & Co.*, for the respondents.

[Reported by *Easby Bain, Barrister-at-Law*.]

GRIME v. FLETCHER. No. 1. 16th and 18th January.

WORKMEN'S COMPENSATION—DEATH RESULTING FROM INJURY—ACCIDENT TO EYE, CAUSING MUCH PAIN AND IMPAIRED VISION—SUICIDE OF WORKMAN—NO EVIDENCE OF INSANITY—NO NOTICE TILL AFTER DEATH—EMPLOYER PREJUDICED—WORKMEN'S COMPENSATION ACT, 1906 (6 ED. 7, c. 58), SCHED. I. (1) (a).

A workman met with injury by accident to his eye, arising out of and in the course of his employment, causing him much pain and impaired vision. A fortnight after the accident he consulted a specialist, who informed him that he might lose the sight of the eye. The next day he committed suicide, shooting himself with a revolver, which he had brought with him from his home more than an hour before. There was evidence of mental depression caused by the injury, but, apart from the fact of suicide, none of insanity. No notice of the accident was given until after the inquest.

Held, that, there being no evidence of insanity, the death was caused by the man's own deliberate act, and did not result from the injury, and that the claim was also barred by delay in giving notice.

Appeal by the employers from an award of the county court judge at Preston. The deceased workman was chief mechanic in the employers' works. On 4th December, 1913, in the course of his employment, he was bending a red hot pipe when a splinter of metal flew into his right eye. Part was got out by him at once, and another small piece by his doctor the next evening, and the eye treated with lotions. He continued going to his own doctor, but the evidence was that he suffered great pain and was much depressed. He went on with his work, however, except attending to the lights. On 19th December he consulted an eye specialist at Preston, who scraped the eye and got some rust out of it, an operation that caused acute pain, and told him that his vision might be impaired, or even lost altogether. The next day, the 20th, he went to work at 5 a.m., and attended to the machinery as usual, but was not seen alive after 6.10. At 7.30 he was found dead from a shot wound in the head from a revolver which belonged to a relative, and which he had taken from his house that morning. No notice of the accident was given to the employers until after the inquest, at which the coroner's jury returned a verdict of suicide during temporary insanity. The county court judge held that the deceased was insane when he committed suicide, that his death resulted from injury caused by accident arising out of the employment, and awarded compensation to the widow. The employers appealed.

The COURT allowed the appeal.

Lord COZENS-HARDY, M.R., said the case was one which had been argued with great ability, and raised questions of considerable interest, though in the event the principal one—namely, whether death by suicide could be said to result in any case from an injury by accident—did not arise. His lordship thought there was no evidence to justify the finding of the county court judge that the deceased was insane; also that no sufficient notice of the accident was given. [Having stated the facts, his lordship proceeded:] There had been that conflict, which was seen here, between legal and medical opinion ever since *McNaughten's case* (10 C. & Fin. 200). Some held that the fact that a man committed suicide was in itself evidence of insanity. That view was untenable; it was nothing of the kind. Here there was no evidence that the man had any special religious convictions. But it was said that, living the steady and respectable life he did, he could not have committed suicide unless he had been deranged. Again, it was said that the injury to the eye might cause disease of the brain, and that such medical evidence ought not to be disregarded. The answer was, that was evidence not of fact, but

of opinion. The learned judge had had great difficulty in coming to the conclusion that he did, that the man was insane at the time. Every sign shewed that the suicide was deliberately premeditated. In his lordship's opinion there was no evidence to justify the finding on this point. If he had to guess, he would come to the conclusion that the motive was really what some witnesses had called cowardice. There was another point, however, as to notice, which was not given until after the inquest. It was contended that the employer was not prejudiced by the failure to give notice. From the 4th to 19th December the evidence shewed that the man was suffering much pain in his eye, and was depressed. The appellant's argument involved this, that the whole of the provisions of section 2 had no application to the case of a claim by dependents. But that section was perfectly general. In a case where notice of accident had been given by a workman and he afterwards died, no further notice need be given by his dependents. The section did not say who was to give the notice, only that notice must be given. The fact that all claims must be made within six months shewed that dependents were within the rules as to notice. If the fact of the death was known to the employers and their solicitors, that did not dispose of the difficulty caused by the lack of notice between 4th and 19th December. There was no reasonable cause for not giving notice, and no evidence that the employers were not prejudiced by the delay. The appeal would be allowed with costs.

SWINFEN EADY and PHILLIMORE, L.J.J., delivered judgment to the same effect, the former observing that the accident could not be treated as serious on the question of insanity, and trivial with regard to notice, and the latter saying that the suicide was not the act of an insane person, or a case of automatic impulse like that of a person throwing himself in front of a train.—COUNSEL, *Rigby Swift, K.C.*, and *Adshead Elliott*; *W. Shakespeare and T. Eastham*. SOLICITORS, *Ravile, Johnstone, & Co.*, for *John Taylor, Blackburn*; *Aepden, Chorley*.

[Reported by *H. Langford Lewis, Barrister-at-Law*.]

CASES OF LAST Sittings.
Court of Appeal.

BARWELL v. NEWPORT, ABERCARN, BLACK VEIN STEAM COAL CO. (LIM.). No. 2. 14th and 15th December.

MINE—COAL MINE—MINIMUM WAGE—CLAIM IN COUNTY COURT—ABSENCE OF CERTIFICATE—STATUTORY TRIBUNAL—RIGHT TO SUE—COAL MINES (MINIMUM WAGE) ACT, 1912 (2 GEO. 5, c. 2), s. 1.

A miner claimed 11s. 3d. in the county court, the difference between the minimum rate of wages and the amount actually earned by him for that week. The claim had been referred to the statutory tribunal, and decided against him, and in the county court his counsel admitted that he could not produce a certificate by the tribunal that the plaintiff was a member of the class to whom the minimum rate applied. Thereupon the summons was dismissed, and judgment was entered for the defendants.

Held, that it was not a condition precedent to the plaintiff's right to sue that he should have obtained a certificate that he was a workman to whom the minimum rate of wages was applicable.

Randle v. Clay Cross Co. (Limited) (1914, 3 K. B. 795) not followed.

Appeal by plaintiff from a judgment of the Divisional Court on appeal from a decision of the judge of the Newport County Court on a question under the Coal Mines (Minimum Wage) Act, 1912. The plaintiff claimed to recover certain wages under the Act. The dispute which arose had been considered by the tribunal which had been appointed under section 1 (2) of the Act, and the district rules. The defendants gave notice of the following ground of defence: that the matter in dispute had been referred, and that the statutory tribunal had certified that the plaintiff was not entitled to the amount claimed. But no certificate of any decision of that tribunal was produced in the county court. The judge on that ground gave judgment for the defendants on the authority of *Randle v. Clay Cross Co. (Limited)* (1913, 3 K. B. 795), in which it was held that it was a condition precedent to proceedings in the county court that a certificate should be produced from the statutory tribunal that the workman claiming wages was one to whom the minimum rate was applicable. The Divisional Court affirmed the judge, and the plaintiff appealed.

BUCKLEY, L.J., in giving judgment, said that it was admitted in the argument that the object of the action was to get set aside the decision in *Randle's case*, so that really this was in substance an appeal from the decision given in that case. The plaintiff sued for 11s. 3d., the balance of wages he alleged to be due to him for a particular week. His lordship dealt with the Act which conferred the right to a minimum wage on a certain class of workmen. In the present case counsel for the plaintiff, admitting that he could not put in a certificate of the umpire in respect of the plaintiff's case, and further admitting that *Randle's case* was fatal to the plaintiff in the county court, judgment was entered for the defendants. Therefore the decision was this, that as the county court judge did not know what the dispute was which had arisen between the parties, or how the umpire had dealt with it, and as counsel for the plaintiff merely said that he could not produce a certificate, the defendants, on the decision in *Randle's case*, were entitled to judgment. In his lordship's opinion that was wrong. The production of a certificate was not a condition precedent to the plain-

tiff's right to sue. If there was no dispute, it was clear that the production of a certificate could not be a condition precedent. If there was a dispute, it could not be a precedent in every case. If it appeared that there had been a reference to arbitration, but the arbitration was not concluded, he thought that the county court judge ought to say that he could not proceed further on the materials before him, and to adjourn the case. Here the stage had not been reached at which it was essential for a certificate to be produced. The county court judge should have heard the case, and it must be remitted to him for further hearing, with a direction that the production of a certificate was not a condition precedent to the right to sue.

PHILLIMORE and PICKFORD, L.J.J., gave judgment to the like effect. Order accordingly.—COUNSEL, for the plaintiff, Greer, K.C., Parsons, K.C., and A. T. James; for the defendants, Scott-Fox, K.C., and Harold Morris. SOLICITORS, Smith, Rundell, & Dods, for Morgan, Bruce, & Nicholas, Pontypridd; Bell, Brodrick, & Gray, for C. & W. Kenshole, Aberdare.

[Reported by ERKINE REID, Barrister-at-Law.]

HAYWOOD v. PARABEE. No. 2. 16th December.

PRACTICE—APPEAL—PARTIES—COUNTY COURT—APPEAL TO COURT OF APPEAL FROM DIVISIONAL COURT—DEATH OF RESPONDENT PENDING APPEAL—JURISDICTION OF COURT OF APPEAL TO ADD RESPONDENT'S LEGAL REPRESENTATIVE.

Where an appeal against a decision of a Divisional Court has been set down, but before the hearing of the appeal the respondent dies, application for leave to add the legal representative of the deceased party can properly be made to the Court of Appeal.

Blakeway v. Pateshall (1894, 1 Q. B. 247) followed.

In this case the plaintiff Haywood had entered an appeal against a judgment of the Divisional Court (Ridley and Rowlett, J.J.), reversing a decision of the learned judge sitting at the county court, Kingston-on-Thames. The defendant died after the appeal to the Court of Appeal had been entered, and on the appeal coming on for hearing plaintiff's counsel applied for leave to make the legal personal representative of the defendant a party to the appeal, and to continue proceedings against him. There was no provision in the County Court Rules which dealt with such a case as the present, but in Blakeway v. Pateshall (1894, 1 Q. B. 247) it was laid down that where, on an appeal being brought from a county court, one of the parties dies after the entry of the appeal to the Divisional Court, that court had jurisdiction to give leave to add the personal representative of the party so dying, and the application need not be made to the county court. It was submitted that, the appeal being entered to the Court of Appeal, leave to add as a party the legal representative of the deceased party should be made to the Court of Appeal. The defendant's counsel made no objection to the application.

The COURT (BUCKLEY, PHILLIMORE, and PICKFORD, L.J.J.) granted the application, being of opinion that the decision in Blakeway v. Pateshall (*supra*) mutatis mutandis should be followed. The appeal was proceeded with, and dismissed on its merits.—COUNSEL, for the plaintiff, A. E. Woodgate; for the defendant, Heber Hart, K.C., and A. L. Ellis. SOLICITORS, Peet & Mandell; L. W. Taylor.

[Reported by ERKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

Re LAW GUARANTEE TRUST AND ACCIDENT SOCIETY (LIM.). GODSON'S ACTION. Neville, J. 1st and 2nd December.

INSURANCE—DEBENTURES—LIQUIDATION OF GUARANTEE SOCIETY—RE-INSURANCE—DEBENTURE-HOLDER'S RIGHTS OF INDEMNITY—FIDUCIARY RELATIONSHIP.

Where certain assets of a brewery company were mortgaged to a guarantee society as trustees for the debenture-holders, and the guarantee society reinsurance the debentures with other companies, on an application by the debenture-holders for a declaration that they were entitled to the benefit of all the reinsurance,

Held, that the society were under no fiduciary relation to the debenture-holders in respect of the money resulting from the reinsurance, and that it accordingly formed part of the general assets of the society.

This was an application to the court by one Godson for a declaration that he was entitled to the benefit of all reinsurances effected by the Law Guarantee Society in connection with certain debentures. Godson was the sole registered holder of a series of debentures issued by the Bedford Brewery (Plymouth) (Limited), and secured by a trust deed of 5th March, 1901. By this deed the assets of the brewery company were mortgaged to the Law Guarantee Society as a trustee for the debenture-holders, and the society guaranteed payment of the principal and interest secured by the debentures. In 1908 the brewery company went into liquidation, and the society went into possession of the property the subject of the security. In December, 1909, the Law Guarantee Society went into liquidation. The society had reinsurance the debentures with the Law Accident Insurance (Limited) and with other companies.

NEVILLE, J., after stating the facts, said: The society are under no fiduciary relations to the debenture-holders in respect of the money resulting from the reinsurance, and this money accordingly forms part of the general assets of the society.—COUNSEL, M. W. Martelli,

K.C., and J. E. Adams; F. H. Mougham, K.C., R. Younger, K.C., and W. A. Greene. SOLICITORS, Gee & Sons; Frere, Cholmeley, & Co. [Reported by L. M. May, Barrister-at-Law.]

Re CONSOLIDATED DIESEL ENGINE MANUFACTURERS (LIM.). Neville, J. 1st December.

COMPANY—WINDING-UP—PRACTICE—EMPLOYMENT OF SOLICITOR—RESOLUTION OF SHAREHOLDERS—COMMITTEE OF INSPECTION—APPOINTMENT OF LIQUIDATOR—DISAGREEMENT WITH LIQUIDATOR—APPLICATION TO COURT EX PARTE—COMPANIES (CONSOLIDATION) ACT, 1908 (8 ED. 2, c. 60), ss. 151 AND 158.

A liquidator, without informing the committee of inspection, obtained an order on an ex parte application to the registrar for the employment by him of a certain firm of solicitors to act for him in the liquidation. On a motion by the committee to discharge the order,

Held, that the liquidator was bound, under section 158, to have regard to the express wishes of the committee of inspection, and if he thought they were acting unwisely, he should take the opinion of the creditors and contributories, which opinion would override that of the committee.

In June, 1914, a general meeting of the above company was held to pass a special resolution for voluntary winding-up. The resolution was not passed because the statutory majority was not obtained; but before the resolution was put to the meeting a resolution was passed that if the company went into liquidation the liquidator should be requested to employ a firm of solicitors not previously connected with the company. On 7th July an order was made to wind the company up compulsorily, and Sir W. B. Peat was appointed liquidator with a committee of inspection. The company had been promoted by another company of the same name which was in course of liquidation by the same liquidator. Before the respective liquidations Messrs. Goldberg, Barrett, & Co. had acted as solicitors for both companies, and they were now acting as solicitors for the liquidator in the voluntary liquidation of the earlier company. On 18th November Sir W. B. Peat, without in any way consulting the committee of inspection, made an ex parte application to the court, under section 151 of the Companies (Consolidation) Act, 1908, for an order sanctioning his employing Messrs. Goldberg, Barrett, & Co. as his solicitors as liquidator for this company in the matter of a sale by this company of certain works. The registrar made the order, which was drawn up the same day, and Sir W. B. Peat subsequently informed the committee of inspection of the appointment. They forthwith passed a resolution disapproving of the appointment, and moved to discharge the registrar's order. The following sections of the Companies (Consolidation) Act, 1908, were referred to:—Sections 151 (i.), (c) and 158. Counsel for the committee submitted that their objection to the firm was not personal, but was that the firm had acted for both companies in matters which force must be inquired into in the course of the winding-up.

NEVILLE, J., after stating the facts, said: This order must be discharged. The liquidator is bound, under section 158, to have regard to the express wishes of the committee of inspection in this matter, and if in his discretion he thinks they are acting unwisely, his proper course is to take the opinion of the creditors and contributories, as he has power to do, and any directions given by them would override the committee. I do not think the liquidator was acting properly in going behind the backs of the committee and obtaining an order ex parte. The applicants must have their costs, and the liquidator must pay them.—COUNSEL, R. H. Hodge; Gore Browne, K.C., and E. W. Hansell. SOLICITORS, Godwin & Son; Golberg, Barrett, & Co.

[Reported by L. M. May, Barrister-at-Law.]

Re DAVIES' TRUSTS. Neville, J. 11th December.

TRUSTEES—DOUBT AS TO IDENTITY OF PERSONS ENTITLED—PAYMENT INTO COURT—EXECUTRIX WRONGLY DESCRIBED IN PROBATE—OTHER CLAIMANTS—DUTY OF TRUSTEES—COSTS OF TRUSTEES ON PAYMENT OUT.

Where trustees paid a fund into court to which a certain testator was entitled who had left it to one H. D. absolutely, and H. D. was described in the probate of the testator's will as H. D., the widow of the testator, when, in fact, although the testator had gone through a form of marriage with H. D., his wife was still alive, and his wife and child both made claims to the fund and the trustees paid it into court,

Held, on a summons for payment out, that they were to be allowed their costs of the summons.

This was a summons for payment of a fund out of court, and the only point on it was whether certain trustees who had paid the fund into court under the Trustee Act, 1893, were to be allowed their costs of the payment out or not. The facts were these: A certain testator left all his property, which included this trust fund, to "H. Davies absolutely," and appointed her the sole executrix of his will. She took out probate, and was therein described as H. Davies, the widow of the testator. In fact, although the testator had gone through a form of marriage with her, she was not his lawful wife, as he had a wife still alive. The testator's lawful wife, and also a daughter by an earlier marriage, both made claims to the fund, which they would neither substantiate nor withdraw, and accordingly the trustees paid the funds into court under the Trustee Act, 1893, instead of paying it to H. Davies. It was contended that this payment into court was

unreasonable and unjustified, and that the trustees should not have their costs.

NEVILLE, J., after stating the facts, said: These trustees are entitled to their costs. It is not incumbent on them to undertake the responsibility of paying the fund to H. Davies, having regard to the irregular description of her in the probate and the claims by other persons to the fund.—COUNSEL, *Harman; Greenland*. SOLICITORS, *MacLeod, Eyre, Dowling, & Co.*, for *Chapman & Son, Bridgwater; Bridgeman & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

O'DRISCOLL v. MANCHESTER INSURANCE COMMITTEE.

Rowlat, J. 3rd December.

PRACTICE—ATTACHMENT OF DEBTS—NATIONAL INSURANCE—PANEL DOCTORS—FEES HELD BY INSURANCE COMMITTEE—PUBLIC POLICY—NATIONAL INSURANCE ACT, 1911 (1 & 2 GEO. 5, c. 55).

Funds for distribution among panel doctors received by an insurance committee under the National Insurance Act, 1911, may be attached by garnishee proceedings.

Trial of an interpleader issue. The plaintiffs were the executors of a Dr. O'Driscoll, the entire assets of whose estate consisted of the good will of his practice, which his executors sold to a Dr. Sweeney for £380. Judgment was recovered against Dr. Sweeney on 27th March, 1914, for £246 and costs in respect of the purchase of the good will. On 9th April a conditional order was obtained attaching all moneys due from the Insurance Committee to Dr. Sweeney in respect of his duties as a panel doctor. It was contended on behalf of the Insurance Committee that, as the money was payable out of public funds for the public benefit, it was against public policy that the moneys in question should be attached.

ROWLATT, J., said there was a familiar principle which prevented the attachment of salaries of officers in the service of the Crown, but he did not think the present case bore any resemblance to such cases, and he did not think it came within the public policy rule. There would be an order that the plaintiffs might attach all sums due and owing down to April, 1914.—COUNSEL, *Campbell, K.C., and Trickett; R. A. Wright*. SOLICITORS, *Herbert Z. Deane; Withers & Co.*

[Reported by LEONARD C. THOMAS, Barrister-at-Law.]

MATHERS v. PENFOLD, Div. Court. 9th December.

VAGRANCY—STREET BEGGING—COLLECTION FOR TRADE UNION—VAGRANCY ACT, 1824 (5 GEO. 4, c. 83), s. 3.

The Vagrancy Act, 1824, by section 3, imposes a penalty on any person who places himself in any public place to beg or gather alms.

Held, that it was not an offence under the section for a trade unionist to solicit funds for the union in the street during a strike, as the soliciting was for a charitable purpose.

Pointon v. Hill (12 Q. B. D. 306) discussed.

Special case stated by a metropolitan police magistrate. The appellant was a constable and the respondent a member of a trade union. During the progress of a strike in the building trade the respondent asked several persons to buy tickets or give him money for the benefit of his union, the money collected to be divided between the members of the union who were out of work. The respondent was charged under section 3 of the Vagrancy Act, 1824, which provides that every person wandering abroad, or placing himself in any public place to beg or gather alms, shall be deemed an idle and disorderly person. The magistrates dismissed the summons. It was contended by the respondent that the case was covered by *Pointon v. Hill* (12 Q. B. D. 306). It was submitted on behalf of the defendants that *Pointon v. Hill* was distinguishable on the facts, as in that case the collections were not made in the street.

DARLING, J., said he thought the magistrate was right in refusing to convict. The statute was not directed against persons collecting for charitable objects, but against persons leading a particular kind of life and constituting a danger to society. The preamble to the Act indicated the class of persons who were to be punished: "Whereas . . . it is expedient to make further provision for the suppression of vagrancy and for the punishment of idle and disorderly persons, rogues, and vagabonds and incorrigible rogues." The respondent was not gathering alms for the sort of purpose with which those denominated idle and disorderly persons gathered them. In *Pointon v. Hill* (*supra*) such persons were taken to be those who had given up work and adopted begging as a habit and mode of life. He thought the test indicated by Cave, J., in the case referred to would put magistrates in a difficulty. Cave, J., said the statute was directed against a particular habit and mode of life, and against persons making it their habit and mode of life to wander abroad and gather alms. Applying that test magistrates would have to hold that a person begging for the first time was not in the habit of begging. He did not think that was the right test. If, however, it could be proved that the accused intended to make begging his mode of life, the magistrate might convict him. He thought, in the present case, the respondent was soliciting for a charitable purpose, and the appeal must be dismissed.

BANKES, AVORY, LUSH, and ATKIN, J.J., delivered judgment to the same effect.—COUNSEL, *Travers Humphreys; Langdon, K.C., and Schloesser*. SOLICITORS, *Wontner & Sons; Kenneth Brown, Baker, Baker, & Co.*

[Reported by LEONARD C. THOMAS, Barrister-at-Law.]

New Orders, &c.

Trading with the Enemy Act, 1914.

RULES.

THE TRADING WITH THE ENEMY (VESTING AND APPLICATION OF PROPERTY) RULES, 1915, DATED JANUARY 11TH, 1915, MADE BY THE LORD CHANCELLOR UNDER THE TRADING WITH THE ENEMY ACT, 1914 (5 GEO. V, CAP. 12).

1. In these Rules—

The expression "the Act" means the Trading with the Enemy Amendment Act, 1914.

The expression "the custodian" has the same meaning as in the Act; and the expression "enemy" has a meaning corresponding with that given to "enemies" in the Act.

The expression "property" means any real or personal property, including any rights, whether legal or equitable, in or arising out of property real or personal.

References to sections and sub-sections are references to sections and sub-sections of the Act.

2.—(1) Applications under section four shall be by way of originating summons and shall be made to the Chancery Division of the High Court, and such applications and any subsequent applications shall in general and except so far as hereby otherwise provided be made and dealt with *mutatis mutandis* in accordance with the practice of that Division with regard to similar matters under the Rules of the Supreme Court and otherwise.

(2) Any respondent to the originating summons shall not be required to enter any appearance thereto and accordingly Rule 4E of Order LIV of the Rules of the Supreme Court shall apply thereto.

(3) In all cases where the originating summons is not taken out by the custodian, he shall be named as a respondent thereto and it shall be served on him unless the Court shall in any case or class of cases otherwise order.

(4) In general and except so far as the Court may otherwise order the enemy to whom any property may be alleged to belong shall be named as a respondent to any originating summons under section four, and any person or corporation holding or managing any property alleged to belong to the enemy may also be named as a respondent to the originating summons.

(5) Originating summonses under section four shall be intituled in the matter of the Act and in the matter of the enemy or alleged enemy in question and may be in the form or to the effect set out in the schedule hereto.

(6) Any powers of selling, managing, or otherwise dealing with property which may be given to the custodian by any order made under section four of the Act may from time to time be revoked, suspended, varied, increased, added to, or otherwise dealt with as the Court or a Judge shall from time to time think fit on application made either under liberty reserved by the original Order or otherwise.

(3) On any application under section four the applicant must file an affidavit or affidavit for the purpose of showing—

(a) that the enemy, whose property is proposed to be dealt with, is an enemy;

(b) the nature and extent of the property in which the enemy is alleged to be interested;

(c) any special ground on which it is expedient that the property should be vested in the custodian; and

(d) in cases where the applicant is not the custodian or a Government Department, the facts showing that the applicant is a creditor of the enemy or otherwise entitled to apply under section four.

3.—(1) Any subsequent application with regard to any property comprised in any originating summons under section four or vested in the custodian may be made by ordinary summons intituled in the same matters as the originating summons.

(2) In cases where any party has already appeared by a solicitor any such ordinary summons may be served on that solicitor or in case of a change of solicitor on the solicitor last appearing for that party although no general appearance in the matter has been entered.

(3) Every subsequent application not made by the custodian shall be served on him unless the Court shall in any case or class of cases otherwise order.

4.—(1) Any application under section five (2) of the Act for payment out of property vested in the custodian of any debt or debts shall, if made to the Court or Judge by whose order the property was vested in the custodian, be made and dealt with as follows:—

(2) The application shall be deemed a subsequent application for the purpose of the last preceding Rule.

(3) The Court or Judge may on the hearing of the application direct all such accounts and inquiries as may be necessary or proper for the purpose of ascertaining the total debts and claims having priority to or ranking with the debt or debts proposed to be paid in whole or part, and (if thought fit) the property available for the payment of such debts and claims, and may for that purpose direct the custodian or any party to issue such advertisements and require such proof by statutory

declaration or otherwise as may be expedient. And the custodian may, if he think fit, carry out the duties imposed on him by the proviso to section five (2) under the direction of the Court.

(4) In directing any payment or payments under section five (2) the Court or Judge shall act in accordance with the ordinary rules and practice of the Chancery Division of the High Court in the administration of estates but so nevertheless that the Court shall not be bound to inquire into or take into account or to cause the custodian to inquire into or take into account debts and claims against the enemy to any greater extent than provided for by the proviso to section five (2).

5.—(1) Any application under section five (2) of the Act for payment out of property vested in the custodian of any debt or debts shall, if made to a Court in which judgment has been recovered against an enemy as such Court [*sic*, but the words "as such Court" appear to be inserted by mistake] be made and dealt with to and by that Court as follows:—

(2) It shall be made by summons in the proceeding in which judgment has been recovered.

(3) Such summons shall be addressed to and served on the custodian in addition to any other proper party and shall be returnable and heard as the Court in question shall direct.

(4) If on the hearing of a summons under this rule it shall happen either that the custodian makes no objection to making the payment or some part thereof or if it shall otherwise appear clear to the Court that the payment or some part thereof ought to be made and can be made without prejudice to other persons owning debts or claims against the enemy in question then and in either of the said cases the Court may make an order for payment accordingly but so nevertheless as not to prejudice or affect the duty of the custodian under the proviso to section five (2).

(5) In any other case than those provided for by the last preceding sub-rule and also in any case thereby provided for where a partial payment only has been ordered the Court in which judgment has been recovered shall not as such Court order any payment or any further payment as the case may be but may and in general shall transfer the application to be dealt with by the Court or judge by whose order the property was vested in the custodian.

6. Any application under this Act whether original subsequent or other may be proceeded with heard and dealt with by the Court or a judge if thought fit in the absence of an enemy or any other party who may be or appear to be abroad or whose whereabouts may not be known or whose presence may otherwise be difficult to secure and without service of any summons or notice of summons on any such party or any intimation to such party other than such if any as the Court shall think fit. And this sub-rule shall be in addition to and by way of extension and enlargement of the ordinary powers and practice of the Court as to proceedings *ex parte* and as to substituted service.

7. The Court may at any stage of the proceedings on any application under section four or section five order that the case shall thenceforward be heard in private.

8. Any order made under section four or section five of these Rules may, should subsequent circumstances render it just so to do, be suspended discharged or otherwise varied or altered by the Court which made such order.

9. The following fees shall be payable under the Rules that is to say—

On any summons whether original or subsequent 2s. 6d.

Provided that the Court may remit or excuse either in whole or part any court fees paid or payable under this Rule.

10. The proceedings on any application under the Act shall so far as not otherwise provided for by these Rules be conducted in accordance with the ordinary practice dealing with similar matters of the Court to which application is made. And the costs of all, and incidental to all, such proceedings shall be in the discretion of the Court.

11. In the case of any property within the jurisdiction of a palatinate Court any original application which would under the foregoing Rules be made to the Chancery Division may if the applicant think fit be made to the palatinate Court and if so made any subsequent proceedings shall also take place in that Court and the foregoing Rules shall *mutatis mutandis* apply to any such original and subsequent proceedings.

11A. These Rules may be cited as The Trading with the Enemy (Vesting and Application of Property) Rules, 1915, and shall come into operation forthwith.

Schedule.

FORM OF ORIGINATING SUMMONS UNDER SECTION FOUR.

[See also, p. 208.]

Dated the 11th of January, 1915.

(Signed) HALDANE, C.

THE TRADING WITH THE ENEMY (SUSPECTED COUPONS) RULES, 1915,
MADE UNDER SECTION SEVEN OF THE TRADING WITH THE ENEMY
(AMENDMENT) ACT, 1914.

1. In these Rules—

The expression "the Act" means the Trading with the Enemy (Amendment) Act, 1914.

The expression "enemy" has a meaning corresponding with that given by the Act to the expression "enemies."

The expression "suspecting presentee" means any company, municipal authority, or other body or person to whom during the continuance of the present war a coupon or other security transferable by delivery is presented for payment, and who has reason to suspect that it is so presented on behalf of the benefit of an

enemy, or that since the commencement of the present war it has been held by or for the benefit of an enemy.

The expression "suspected coupons" means any coupon or coupons or other security or securities transferable by delivery, or batch of such coupons or securities that may during the currency of the present war be presented for payment to a suspecting presentee.

The expression "suspected enemy" means the enemy on whose behalf or for whose benefit the suspected coupons are suspected of being presented or, as the case may be, by whom or for the benefit of whom they are suspected of having been held since the commencement of the present war.

2. Where a suspecting presentee desires under section seven of the Act to make a payment into Court of money due in respect of suspected coupons, he shall make and file in the Chancery Division of the High Court an affidavit intituled in the matter of the suspected coupons (described so as to be distinguishable so far as may be) and in the matter of the Act, and setting forth or indicating either in the affidavit itself or in one or more exhibits thereto:—

(a) Short particulars of the suspected coupons with names, numbers, dates, and amounts for the purpose of the identification thereof, so far as reasonably practicable.

(b) The name, so far as known, of the party actually presenting the suspected coupons, and his place of residence to the best of the suspecting presentee's knowledge and belief.

(c) The circumstances producing suspicion in the mind of the suspecting presentee, and the name of the suspected enemy and his place of residence to the best of the suspecting presentee's knowledge and belief.

(d) The submission of the suspecting presentee to answer all such inquiries relating to the application of the money paid into Court as the Court or a Judge may make or direct.

(e) The place where the suspecting presentee is to be served with any petition, summons, or order or notice of any proceeding relating to the money paid in.

3. On making any payment into Court as aforesaid, the suspecting presentee shall forthwith proceed to give, so far as may be, notice thereof by prepaid letter through the post to the party actually presenting the suspected coupons and to the suspected enemy or to some person thought likely to be in communication with the suspected enemy.

4.—(1) No petition or summons relating to the money paid in shall be answered or issued unless the petitioner or applicant has named therein a place where he may be served with any petition or notice of any proceeding or order relating to the money paid in or any income thereof.

(2) Service shall be made or such other notice or intimation given as the Court or a Judge shall direct of any application in respect of the money paid in or any income thereof: Provided that (by way of extension of the powers and practice of the Court) the Court or a Judge may if thought fit proceed in the absence of any such service, notice, or intimation on or to any enemy (including the suspected enemy) or other person who may be or appear to be abroad, or whose whereabouts may not be known.

(3) Applications to deal with money paid into Court under the Act shall be intituled in the same manner as the affidavit on which the money was paid in.

5. Money paid in under section seven of the Act and these Rules may, on the request of the suspecting presentee when paying in or on any subsequent application, be placed on deposit or invested in any securities available for the investment of cash under the control of the Court.

6. The proceedings and practice with reference to moneys paid into Court under section seven of the Act and the dealings therewith shall, so far as not otherwise provided for by these Rules, be in accordance with the ordinary practice of the Chancery Division with reference to moneys paid into Court on affidavit under section forty-two of the Trustee Relief [*sic*] Act, 1893.

7. These Rules may be cited as "The Trading with the Enemy (Suspected Coupons) Rules, 1915," and shall come into force forthwith.

Dated the 11th of January, 1915.

(Signed) HALDANE, C.

Societies.

United Law Society.

A meeting was held on Monday, the 25th inst., at 3, King's Bench-walk, Temple, E.C., Mr. Thomas Hynes being in the chair. Mr. L. O'Malley moved: "That the case of *Stephens v. Junior Army and Navy Stores (Limited)* (1914, 2 Ch. 516) was wrongly decided." Mr. Norman H. Aaron opposed. The following gentlemen also spoke:—Messrs. Morden, Cox Sinclair and Neville Tebbutt. The motion was lost by four votes.

The Union Society of London.

A meeting of the Union Society of London was held on Wednesday at Inner Temple Lecture-room, the president, Mr. Harry Geen, in the chair. Mr. Stevens moved:—"That the attitude of the United States in the present war is disappointing." There also spoke, Messrs. Bright, Coram, Morden, Fowler, Abel, and Quass. The motion was carried.

Effect of War on Contracts.

The following letter appeared in the *Times* of the 25th inst. :—

Sir.—In your issue of 21st January Sir Alfred Hopkinson supports the demand for the legislative enactment of a short code or series of rules to determine the legal effect of war upon contracts subsisting at the declaration of war.

As lawyers with some acquaintance with commerce, who have during the last five months had occasion to consider the effect of war upon commercial contracts, we think it right to state that, in our view, such legislation is unnecessary, and is calculated to do very much more harm than good to the commercial community.

There is much exaggeration in the common talk about the uncertainty and want of clear principles in the law at present. In our experience, the difficulties which have arisen are not, in the main, due to any absence or uncertainty of the principles, but lie in the application of principles to the endless variety of commercial contracts, many of which are in themselves difficult of interpretation. No statute can pretend to do more than lay down general rules or principles. But if instead of being gathered from the Common Law, are to be expressed in a code, the difficulty of ascertaining the rights of parties under any particular contract will not be lessened. It will probably be increased, for, on the one hand, the rigid rules of a statute will be substituted for the more adaptable principles of the Common Law, and, on the other, there will be the inevitable failure of legislation, even if prepared by such a committee of experts as is suggested by Sir Alfred Hopkinson, to foresee and lay down apt principles for all possible cases which may arise under the infinite variety of commercial transactions.

The advice of practising lawyers is sometimes regarded as interested, but we desire to record our considered opinion that litigation would be increased and not diminished by an attempt to put the Common Law on this subject within the framework of a statute, particularly as that statute is *ex hypothesi* to be enacted speedily, and not after the consideration extending over years which has been devoted to the framing of previous statutes dealing with commercial law.

LESLIE SCOTT.
GEORGE WALLACE.
MAURICE HILL.
D. C. LECK.
A. ADAIR ROCHE.
F. D. MACKINNON.

Temple, 23rd January.

Alien Friends and Alien Enemies.

The following letter from Lord Lindley appeared in the *Times* of the 28th inst. :—

Sir.—The classification for legal purposes of foreigners into alien friends and alien enemies and the distinction between their respective rights and duties have been long familiar to lawyers, although sometimes overlooked by some of them. The Court of Appeal has lately had occasion to consider the right of aliens—*i.e.*, Germans—to bring actions in this country during the war which is unfortunately now raging. The Court gave two judgments, reported in the *Times* of 20th January. In the first, which was unanimous, the whole subject was fully examined and admirably dealt with, and the right of an alien friend to maintain such an action and the absence of such a right in an alien enemy was conclusively shewn and decided. But in another case before it, and decided at the same time, the same Court, with one dissentient (Lord Justice Buckley), came to the startling conclusion that a joint stock company registered and incorporated under the Joint Stock Companies Acts, but completely under the control of Germans resident in Germany, was an alien friend, and entitled to maintain an action in our courts, and not an alien enemy, and therefore unable to do so.

This decision is so important and opposed to the principle of public policy underlying the law which prevents alien enemies from suing in this country whilst our country is at war with theirs that I trust that the decision will be reconsidered by appeal to the House of Lords. If not reversed, I hope that a short Act of Parliament will be passed to alter the law in this respect.

The short grounds on which I think the decision wrong are that it sacrifices substance to form and justice to fiction. Corporations are regarded as persons; but this is only a convenient form of expression; and a fiction which, if treated as a fact and made a basis from which to infer consequences, may lead to grotesque and mischievous results. *In actione juris semper aquitas existit* is a well-known legal maxim underlying the law which prevents alien enemies from suing in corporate body as the court had to deal with to be regarded? There is no law that I know of which excludes the answer that common sense suggests. The persons seeking to sue were in fact alien enemies under cover of a fictitious name.

LINDLEY.

LONDON COUNTY AND WESTMINSTER BANK (LIMITED).—The balance sheet of the above bank for 1914 shows a gross profit of £3,402,966. The dividend for the year amounted to 21 $\frac{1}{4}$ per cent., and the balance carried forward to £160,112.

LAW REVERSIONARY INTEREST SOCIETY.

LIMITED.
NO. 15, LINCOLN'S INN FIELDS, LONDON, W.C.
ESTABLISHED 1863.
Capital Stock £400,000
Debenture Stock £331,130
REVERSIONS PURCHASED. ADVANCES MADE THEREON.
Forms of Proposal and full information can be obtained at the Society's Offices.
G. H. MAYNE, Secretary.

Law Students' Journal.

Calls to the Bar.

The following gentlemen were called to the bar on the 26th inst. :—
LINCOLN'S INN.—G. H. Corringham; W. E. Harris; T. W. Wade, London Univ.; J. C. G. Pownall, Trinity Coll., Camb.

INNER TEMPLE.—G. N. Orme, B.A. (Oxford); L. S. W. de Fonseka (Oxford); M. C. Ismail (Camb.); W. E. Thomas, B.A. (Camb.); W. S. Gray, B.A. (Camb.); B. F. O'Brien, B.A., LL.B. (Camb.); P. Clouts, B.A., LL.B. (Camb.); N. E. Rosenberg, B.A., LL.B. (Camb.); S. Ford, and H. N. Misra, B.A. (Camb.).

MIDDLE TEMPLE.—H. H. Edmunds, Inter. B.Sc. (London); T. C. Meech; W. A. Moore; J. W. Miller, M.D. (Vic.), D.P.H. (Camb.), F.C.S.; J. B. Montagu; J. O'Connor, B.A., LL.B. (London), Honours; A. M. Coutanche; J. C. J. Teague, Captain, R.M.L.I. (retired).

GRAY'S INN.—J. F. Cunningham, late Secretary to the Uganda Government; W. J. Foster; A. Foster, M.D., C.M. (Edin.); M. J. R. Pratt, M.A., B.C.L. (Durham).

The above list only contains the names of gentlemen who are likely to practise in this country.

Law Students' Society.

UNIVERSITY OF LONDON INTER-COLLEGIATE LAW STUDENTS' SOCIETY.—At a meeting held on Tuesday, 26th January, 1915, at University College (Mr. R. F. Levy, president, in the chair), the subject for debate was "That the present crisis demonstrates the necessity for compulsory military service in this country." Mr. O. W. Godwin opened in the affirmative, and Mr. G. R. Blake in the negative. The president and the following members also spoke:—Messrs. E. M. Duke, B. K. Mantri, R. H. Gregorowski, G. Morrison, W. H. Easty and P. A. Wood. The leaders replied, and on the motion being put to the meeting, it was carried by eight votes to six.

Obituary.

Sir H. W. C. Carnduff.

Sir Herbert William Cameron Carnduff, a Puisne Judge of the High Court, Calcutta, died there last week at the age of fifty-two. The late judge entered the Indian Civil Service in 1883 on leaving Balliol, and became Registrar of the High Court in 1889. He was called to the bar in 1905 by the Inner Temple, where as a student he had obtained a certificate of honour. In 1902 he was appointed officiating private secretary to the Viceroy of India, and six years later he was raised to the Bench. He received the honour of Knighthood in 1913. He married in 1888 Julia, daughter of Colonel K. Macleod, LL.D., Honorary Physician to the King, and leaves two sons.

Mr. Marmaduke Tennant.

Mr. Marmaduke Tennant, who was for fifty-two years town clerk of Aberavon, has died, aged seventy-eight. He was the oldest town clerk in the country, and carried out his duties until a few months ago. He was admitted a solicitor in 1862.

Legal News.

Appointments.

SIR FREDERICK LOW, K.C., M.P., has been appointed to be a Judge of the High Court of Justice. Sir Frederick Low was born in 1856, and was educated at Westminster. At the age of twenty-two he was admitted a solicitor, and twelve years later he was called to the bar by the Middle Temple. He took silk in 1902. After suffering defeats in the City of London and at Salisbury and Clapham, where he attempted to enter Parliament as a Liberal, he was elected for Norwich in 1910.

Lord Justice BANKES has been appointed a member of the Privy Council.

MR. JOHN GILBERT HAY HALLETT, stipendiary magistrate at Kingston-upon-Hull, has been appointed to be a Metropolitan police magistrate in place of Mr. Arthur Hutton, who has retired.

MR. STEPHEN RONAN, K.C., has been appointed a Lord Justice of the Irish Court of Appeal in succession to Lord Justice Holmes. Mr.

Ronan, who is one of the foremost Chancery lawyers in Ireland, was called to the Irish bar in 1870, and took silk in 1889 in company with Sir Edward Carson, Mr. O'Shaughnessy, the present Recorder of Dublin, and Mr. (now Mr. Justice) Barton. For many years he has held the position of King's Advocate in Ireland. Mr. Ronan was called to the English bar in 1888 and to the inner bar in 1909. He has held briefs in most of the big cases in the Irish courts in recent years, and has appeared in about forty appeals in the House of Lords. He was junior counsel for the *Times* at the Parnell Commission and for Lord Salisbury in the action taken against him by Mr. William O'Brien.

Changes in Partnerships. Dissolutions.

ALGERNON CROOK, HERBERT WILLIAM MILNES, and MERTON ADDLESTONE JONES, solicitors (Crook, Milnes & Jones), 4, King-street, Cheapside, London, 6, High-street, North Finchley, Middlesex, and New Barnet, Herts, and Sutton, Surrey. December 31.

[*Gazette*, January 22.]

LEONARD HOLMES, ARTHUR CHICHESTER BORLAKE, and CHARLES VILLIERS JOHNSON, solicitors (Holmes, Borlase & Johnson), 64, Ship-street, Brighton. January 18.

[*Gazette*, January 26.]

General.

At the recent meeting of the Royal Commission on Railways it was decided, in view of existing circumstances, to hold no further meetings for the present.

Mr. Justice Low was sworn in before the Lord Chief Justice on Wednesday morning. Mr. Justice Ridley, Mr. Justice Coleridge, Mr. Justice Bailhache, and Mr. Justice Atkin were present.

At a meeting of the City Corporation, held at the Guildhall on the 21st inst., a letter was read offering, on behalf of the Hon. Francis Baring, a small freehold property at Burgh Heath, forming part of Banstead Common. The matter was referred to the City Lands Committee.

The States of Jersey have again considered the Criminal Law Amendment Act adopted by them on 5th February last. The Act was referred back by the Privy Council, who refused to sanction it because of the existence of a clause inflicting corporal punishment on women guilty of living wholly, or in part, on the proceeds of another woman's immorality. After a long discussion it was decided to make such punishment apply only to men who knowingly live altogether or in part on the proceeds of prostitution.

Señor Don Miguel Covarrubias, says the *Times*, who has been representing in London the Constitutional Government in Mexico, headed by Señor Carranza, has come to the conclusion that the latter does not represent the genuine Constitutional Government, while his present policy is such that Señor Covarrubias feels unable to support it. He has, therefore, informed the British Foreign Office that he has severed his connexion with the party of Señor Carranza and has telegraphed to Mexico to the same effect. Señor Covarrubias likewise does not see his way to support any other of the factions which are at present contending for power in Mexico. Accordingly, no Mexican Legation is now recognised in London by the British Government. The Mexican Financial Agency has already been closed.

At Old-street Police Court, on the 21st inst., Henry Wilton Robinson, 29, was charged as an absentee from the Duke of Cornwall's Light Infantry at Witney Camp. The prisoner, who wore the three stripes of a lance-sergeant, in defence, said he had been home on furlough and had learned that since he enlisted in August one brother had lost his life in Belgium, another in the wreck of the "Formidable," and a third had died from illness at home. On his way to Waterloo Station on Sunday he met some friends who condoled with him, and gave him several drinks, causing him to miss his train. He was exceedingly sorry for what he had done, as his lapse probably meant the loss of his promotion. The magistrate said that if people only knew the harm they caused by "standing drinks" to soldiers they would never do it. He remanded the prisoner to await an escort.

At Salisbury County Court, on the 21st inst., says the *Times*, the Rev. R. J. W. Latimer, of the rectory of Breamore, Hants, applied for an order to recover £328 due in respect of the tithe rent charge, which became payable on 15th July last year. Sir Edward Hulse, of Breamore House, is the owner of the lands which produce the tithe, and his agent, Mr. Charles Stanford, filed an affidavit that he had received notice from solicitors, acting on behalf of Dr. F. W. Bussell, vice-principal of Brasenose College, Oxford, who claimed the tithe rent charge. Sir Edward Hulse was willing to bring the sum into court and dispose of it in such manner as the court might order. Mr. Rayner Goddard, counsel for Mr. Latimer, said that Dr. Bussell had taken up a contumacious attitude, and that the unfortunate Rector of Breamore had been kept out of his half-yearly tithe since July, since when he had had nothing to live on. Dr. Bussell had refused to file any particulars of his claim. The rectory of Breamore was settled by a deed in 1663. A certain Rev. Mr. Dew, in quite recent years, purchased the right of presentation, presented himself, and held the living until October, 1901. When he died his executors and trustees possessed themselves of the temporalities of the living, and in an action in the Chancery Division judgment was given declaring that the minister might be allowed to use and

enjoy the living for his own benefit, which was tantamount to a gift in fee simple. Dr. Bussell, as one of the trustees, claimed that, as the trustees were liable for the dilapidation at the rectory house, therefore they ought to be entitled to receive the tithe. The plaintiff gave formal evidence of presentation to the living by the Lord Chancellor, in 1903, and said that he had been responsible for repairs to the Rectory house. Judge O'Connor gave judgment for the plaintiff, with costs.

The Irish King's Bench Division, says the *Times*, has modified the sentences imposed upon Mr. Jon. O'Connor, solicitor and commissioner for oaths, and Mr. Edward W. Hayes, solicitor, for contempt of court in connection with the preparation of an affidavit. A fortnight ago the Division ordered Mr. O'Connor to be imprisoned for six months and Mr. Hayes for three months. A stay was put upon the order; and now, both solicitors having expressed regret for their action, a fine of £50 has been substituted for imprisonment in the case of Mr. Hayes, who is in bad health, and the sentence of imprisonment on Mr. O'Connor has been reduced from six months to three months. A stay of one week was put upon both orders.

In the quadrangle of the Law Court on Wednesday the Lord Chief Justice presented to the Red Cross Society and the St. John Ambulance Association a fully-equipped motor-ambulance which has been subscribed for by the United Law Clerks Society of England and Wales. Towards the object the law clerks subscribed £800, and after defraying the cost of the car there remains a sum of £200 available for running expenses. The Lord Chief Justice, in making the presentation to the Hon. C. Russell, who represented the two societies, congratulated the law clerks on the patriotic effort they had made, and expressed his confidence that the car would always be found wherever it was wanted, though it might be hoped that it would not be wanted too often.

The London Licensing Authority met at the Clerkenwell Sessions House this week to fix the charge to be levied on licensed premises under the Licensing (Consolidation) Act, to form the fund from which compensation will be paid to persons interested in houses to be closed during the year as redundant. The chairman (Mr. Robert Wallace, K.C.) brought up the following recommendation:—"The committee, in view of existing exceptional circumstances, are of opinion that a modification of their settled policy in regard to the reduction in the number of old licences is, for the present year, expedient, and they consequently recommend the Court to levy two-thirds only of the compensation charge, instead of the maximum amount." An amendment that the maximum charge be levied as in past years was defeated, and the committee's recommendation carried by a large majority.

NATIONAL PROVINCIAL BANK OF ENGLAND (LIMITED).—Lord Inchape, presiding at the annual general meeting yesterday, said that, notwithstanding the financial troubles of the past five months, the Bank's net earnings amounted to £680,000. This would have enabled the directors to distribute a dividend of 18 per cent., but they had considered it prudent in the present condition of affairs to set aside £200,000 for contingencies, and to reduce the dividend for the year from 18 per cent. to 16 per cent. The deposits now stood at something over £76,000,000, being the highest figure in the history of the Bank. The report was unanimously adopted.

HERRING, SON & DAW (estab. 1773), surveyors and valuers to several of the leading banks and insurance companies, beg to announce that they are making a speciality of valuations of every class of property under the Finance (1909-10) Act, 1910. Valuation offices: 98, Cheapside, E.C., and 312, Brixton-hill, S.W. Telephone: City 377; Streatham 130.—(Advt.)

The public are cautioned to be sure of obtaining the genuine "Oxford" Sectional Bookcase, as exhibited at "Ideal Homes" and other exhibitions, particulars of which may be obtained free from the sole inventors and manufacturers, William Baker and Co., Oxford. Avoid imitations, which, although similar in name and general appearance, are quite differently constructed, of inferior finish, and more expensive. The "Oxford" is only genuine when connected with the name of WILLIAM BAKER & CO.—[ADVT.]

Court Papers.

Supreme Court of Judicature.

Date.	EMERGENCY ROTA.	APPEAL COURT NO. 1	Mr. Justice JOYCE.	Mr. Justice WARRINGTON	Mr. Justice BORRER
Monday Feb. 1	Mr. Jolly	Mr. Farmer	Mr. Synges	Mr. Goldschmidt	Mr. Greswell
Tuesday ...	2	Greswell	Synges	Borrer	Leach
Wednesday ...	3	Bloxam	Church	Jolly	Greswell
Thursday ...	4	Goldschmidt	Greswell	Blaxam	Jolly
Friday ...	5	Leach	Joly	Goldschmidt	Blaxam
Saturday ...	6	Borrer	Bloxam	Farmer	Synges
	Mr. Justice NEVILLE	Mr. Justice ETZLAU	Mr. Justice SARACEN	Mr. Justice GOLDSCHEID	Mr. Justice ASTON
Monday Feb. 1	Mr. Church	Mr. Bloxam	Mr. Goldschmidt	Mr. Greswell	Mr. Borrer
Tuesday ...	2	Farmer	Jolly	Bloxam	Church
Wednesday ...	3	Goldschmidt	Synges	Farmer	Leach
Thursday ...	4	Leach	Farmer	Church	Borrer
Friday ...	5	Borrer	Church	Greswell	Synges
Saturday ...	6	Greswell	Goldschmidt	Leach	Jolly

LOCK, GEORGE HENRY, Great Yarmouth Feb 22 Cowell & Son, Great Yarmouth
LOVING, JOSEPHINE MARGARET, Waddon, Surrey Feb 23 Gibon & Co, Portugal at buildings, Lincoln's Inn
MACAULAY, the Rev JOHN HEYICK, Baldock, Herts Mar 22 Bennett & Ironside, Leicester
MACKIRDY, OLIVE CHRISTIAN, Purley, Surrey Feb 22 Gedge & Co, Norfolk st
MACHAR, MARY, Jarrow, Durham Mar 1 Livingston, Jarrow
MARDORF, JOHN, Leytonstone rd, Essex, Baker Mar 1 Staplepool & Co, Union st, Old Broad st
MCKEE, JAMES, Cleethorpes, Lincs, Civil Engineer Mar 18 Wood, York
NEWMAN, FREDERIC, Fareham, Hants Mar 12 Sowton & Co, Chichester
NURSE, GEORGE HARRIE, Cwmcarn, Cross Keys, Monmouth Feb 19 Lyndon & Co, Newport, Mon
OGGOD, JOHN KIRBY, Liverpool, Merchant Mar 1 Layton & Co, Liverpool
OWEN, ELLEN, West Kirby, Chester Feb 22 Owen, Liverpool
PALIN, MARY WOODWORTH, ELEANOR, Withington, Manchester Feb 20 Hockin & Co, Manchester
PENFOLD, THOMAS WALTER, Twickenham, Builder Feb 8 Haslip, Martin's Inn
PETO, CLEMENT HENRY, Handymans Feb 20 Lee & Fender, Lincoln's Inn fields
PINNEY, GEORGE FREDERICK, Beaminster, Dorset Feb 5 Fooks & Grimley, Sherburn
RAYMOND, FRANCES MARY, Leamington Mar 22 Bennett & Ironside, Leicester
TANNER, JAMES, Lathom, nr Ormskirk Feb 21 Techas & Lynch, Liverpool
TEMPEST, DAVID, Glasshouse, Yorks Feb 1 Newall, Skipton
WEBSTER, EMILY, Bentley, Doncaster Feb 6 Hartley, Doncaster
WILKINSON, FRANCES, Bardsey, Yorks Mar 10 Scott, Leeds
WOOD, ARTHUR OCTAVIUS, Fetham pl, Kensingtton, Theatrical Manager Feb 21 Judding, Driffield
YEATMAN, MAEWOOD EDWARD, Headley, Southampton Mar 15 Emmet & Co, Bloomsbury sq

London Gazette.—TUESDAY, Jan. 26.

ALLEN, GEORGE FREDERICK, Seven Kings, Essex, Accountant Mar 1 Kendrick, Finsbury circus house, Blomfield's st
ANTHONY, FREDERICK, Sheffield, Hairdresser Feb 28 Ashington & Denton, Sheffield
BAKER, EMMA, Aylebury, Bucks Mar 1 Horwood & James, Aylebury
BERRY, SABINA, Burscough, nr Ormskirk, Feb 9 Swift & Son, St Helens
BOOTH, ALFRED, Liverpool, Merchant Feb 27 Batson & Co, Liverpool
BRYAN, WILLIAM BOOTH, Chelmsford, Kent, Civil Engineer Mar 1 Francis & Croukenden, New st
BUCKLEY, EDMUND, Blackpool Feb 28 Robinson, Blackpool
CHILD, ALFRED JOHN PRINCE, Overton, Flint, Land Agent Mar 10 Morris & Co, Wrexham
CORMIE, ELIZABETH, Cheltenham Feb 19 Bubb & Co, Cheltenham
CROUSE, ELIZA MARY, Cullompton, Devon Mar 25 Miller, Cullompton
CUDWORTH, JAMES, Wrexham Mar 1 Morris & Co, Wrexham
DUNNY, MARY, Sunderland Feb 25 Walker, Sunderland
DOWNING, ANNE, Barrowby, Lincoln Feb 22 Burton & Dyson, Gainsborough
GARDNER, SARAH, Illinois, U.S.A. Feb 28 Almond & Sons, Manchester
GIBARDOT, GERTRUDE MARY, Erbistock, Denbigh Mar 10 Morris & Co, Wrexham
GOLDSTEIN, ABRAHAM, Brick ln, Spitalfields Mar 1 Jones, Spital sq

HANDLEY-DAVENPORT-HANDLEY-HUMPHREYS, JOHN WILLIAM, Oakham, Rutland Mar 1 Lingards & Hamp, Manchester
HARDWICK, WILLIAM, Edgbaston, Birmingham, Flour Merchant Mar 15 Morris & Co, Wrexham
HARRISON, JOSEPH, Rochdale Mar 11 Chadwick, Rochdale
JAGO, JOHN CHARLES, Thornton Heath Mar 20 Guthrie, Chancery Ln
JORDAN, FRANCIS JOSEPH, Southampton Mar 20 Hallatt & Martin, Southampton
KING, JOHN, Mapes st, Bethnal Green, Hardware Agent Mar 1 Judge & Priestley, Liverpool st
LATHAM, ARTHUR SIDNEY, Cheadle, Chester, Merchant Mar 5 Addleshaw & Co, Manchester
LAWBOS, ALFRED EDWARD, King's Heath, Birmingham Mar 1 Frost, Birmingham
LETT, HENRY, Bexley Heath, Kent Feb 27 Sampson, Woolwich
LOXLEY, EDWARD, Bread st, Manufacturers' Agent Mar 1 Keens & Co, Seething Ln
MANLEY, GEORGE EDWARD, Stalybridge, Licensed Victualler Feb 25 Simister, Stalybridge
MASON, FLORA HAGAR, Brookwood, Surrey Feb 28 Capron & Sparkes, Guildford
MATTHEWS, THEODOBIA MARTHA AN', Edgbaston, Birmingham Mar 6 Locke, Birmingham
MAUGHAM, RICHARD, F. Heide, nr Whickham, Durham Feb 29 Lambert & Lambert, Gateshead
MCCARRICK, JOHN, Gatehead Feb 29 Lambert & Lambert, Gateshead
MOTSON, GENERAL THE HON SIR SAVAGE LLOYD, K.C.B., Wrexham Mar 1 Morris & Co, Wrexham
NEWTON, REBECCA, Cambridge Mar 1 Burrows, Cambridge
PATERSON, JOANNA MARY, Liverpool Feb 27 Batson & Co, Liverpool
RENNICK, HENRY EDWARD DE PARNY, Alverstoke, Hants Feb 28 Bircham & Co, Old Broad st
ROBEY, HELEN, Carleton rd, Tufnell Park Feb 22 Robinson & Son, Lincoln's Inn Fields
ROEBUCK, MARY JANE, Prestatyn, Flint Feb 20 Lloyd, Rhyl
ROSE, DUNCAN, Leongatha, Victoria, Grazier Mar 2 Sladen & Wing, Queen Anne's gate, Westminster
SCOTT, LOUISA, Tunbridge Wells Feb 8 Robb & Berry, Tunbridge Wells
SMITH, CHARLES SIDNEY, Threlkeld rd, Streatham Park Mar 26 Buxton & Co, Hackville st
STANWAY, MARY, Hatfield Broad Oak, Essex Mar 5 King & Co, Cannon st
STUCLEY, HUMPHREY ST. LEGER, Eaton pl, Feb 28 Williams & James, Norfolk House, Thames embankment
THOMPSON, ELIZABETH, Southport Feb 25 Lindsay, Liverpool
TIMMINS, MARY ANN HAINES, Moseley, Worcester Mar 6 Pinfent & Co, Birmingham
VINE, SARAH ANN, and GEORGE VINE, Pool, Dorset Mar 25 Bowen & Symes, Weymouth
WATT, GEORGE, Manchester, File Maker Feb 13 Kuit, Manchester
WALLACE, HAROLD B., Thurlow Park rd, Dulwich Feb 1 Gadson & Pennefather, Bedford row
WHITE, ALEXANDER, Seven Kings, Essex, Manufacturers' Agent Mar 1 Kendrick, Finsbury circus house, Blomfield's st
WOODERS, HENRY THOMAS, Trinity rd, Upper Tooting Mar 1 Keens & Co, Seething Ln
WOODTHORPE, ALICE BOLTON, Grove End rd, Middx Feb 28 Williams, Cheltenham

Bankruptcy Notices.

London Gazette.—FRIDAY, Jan. 15.

FIRST MEETINGS.

BARKOFF, J., Kyverdale rd, Stoke Newington, Furrier Jan 25 at 1 Bankruptcy bldgs, Carey st
BELGRAVE BOOT & SHOE SUPPLY Co, Belgrave st, Steyning, Boot Dealers Jan 25 at 12 Bankruptcy bldgs, Carey st
BLYTH, ALFRED HENRY (deceased), Binley, Warwick, Farmer Jan 26 at 3 Off Rec, 8, High st, Coventry
BODKIN, REGINALD, Denton, Cheshire, Estate Developer Jan 23 at 3 Off Rec, Byrom st, Manchester
BRINSFORD, WALTER JOSEPH, Cheltenham, Waiter Jan 22 at 3.30 County Court bldgs, Cheltenham
BRITTON, JOSHUA, Barrow in Furness, Hatter Jan 23 at 11.15 Off Rec, 16, Cornwallis st, Barrow in Furness
BULL, JOHN, & SONS, Bethnal Green rd, Boot Dealers Jan 25 at 11 Bankruptcy bldgs, Carey st
CARTER, JOHN, Littleover, Derby, Farmer Jan 22 at 11 Off Rec, 12, St Peter's churchyard, Derby
COOP, CHARLES WILLIAM, Cophall st, Jan 26 at 11 Bankruptcy bldgs, Carey st
DEANON, EDWARD, Windermere, Westmorland, Coach Builder Jan 23 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness

EDWARDS, CHARLES PHILLIP, Stoke on Trent, Butcher Jan 22 at 11.30 Off Rec, King st, Newcastle, Staffordshire
ELBRECK, KATE, Kingston upon Hull Jan 23 at 11 Off Rec, York City Bank chmbrs, Lowgate, Hull
FET, THOMAS RICHARD, Exeter, Grocer Jan 23 at 3 Off Rec, 9, Bedford circus, Exeter
GRAY, GEORGE HENRY, Boston, Lincs, Baker Jan 27 at 2 Off Rec, 4 & 6, West st, Boston
GREEN, JOHN WILLIAM, Portsmouth Jan 23 at 3 Off Rec, Cambridge Junc, High st, Portsmouth
HUMMEL, EDWARD JAMES, Long Eaton, Derby, Lacemaker Jan 23 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
KINDE, WILLIAM RICHARD, Rugby, Tailor Jan 26 at 12 Off Rec, 8, High st, Coventry
MALLAN, PAUL PHILLIPS, Wishbeck, Schoo'master Jan 25 at 11 Public Hall, Wishbeck
MORRIS, JOSIAH ZACHARIAH, Worcester Jan 22 at 12 Off Rec, 11, Copenhagen st, Worcester
NEWCOMB, V. EGAN, Rutland st, Jan 26 at 12 Bankruptcy bldgs, Carey st
PAGE ALICE SARAH, Lowestoft Jan 23 at 12.30 Off Rec, 8, King st, Norwich
PAIN, HERBERT, Worthing, Engineer Jan 22 at 12 Off Rec, 12a, Marlborough pl, Brighton
PERKINS, W. G., Northumberland av, Jan 27 at 11 Bankruptcy bldgs, Carey st

PINKNEY, CHARLES, Great Driffield, Yorks, Saddler Jan 25 at 12 Off Rec, York City Bank chmbrs, Lowgate, Hull
SMITH, CHARLES HENRY, Matlock, Nurseryman Jan 23 at 12 Off Rec, 12, St Peter's churchyard, Derby
SMITH, TIMOTHY, Withernsea, Yorks, Grocer's Manager Jan 26 at 12 Off Rec, York City Bank chmbrs, Lowgate, Hull
SPURRE, HENRY, Bingley, Yorks, Master Plasterer Jan 23 at 11 Off Rec, 12, Duke st, Bradford
TRANTER, ARTHUR, Droitwich, Worcester, Builder Jan 22 at 11.30 Off Rec, 11, Copenhagen st, Worcester
WADSWORTH, ARTHUR, New, nr Oldham, Drug Store Proprietor Jan 27 at 3 Off Rec, Greaves st, Oldham
WILLIAMS, WILLIAM JAMES, Tonysrefal, Glam, Baker Jan 26 at 11.15 Off Rec, St Catherine's chmbrs, R. Catherine st, Pontypridd

ADJUDICATIONS.

ADAMSON, WILLIAM LAMB, Scarborough, Boot Repairs Scarborough Pet Jan 12 Ord Jan 12
BARNES, WILLIAM JOHN, Kenilworth av, Wimbledon Park, Coach Builder High Court Pet Jan 6 Ord Jan 6
BELLINGER, FREDERICK CHARLES, Beercombe Bectry nr Taunton, Yeovil Pet Dec 4 Ord Jan 13
BRITTON, JOSHUA, Barrow in Furness, Hatter Barrow in Furness Pet Jan 11 Ord Jan 11

THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

22, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 750 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation. Suitable Clauses for insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

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X The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS.

Morris &	RENTALS
Morris &	RENTALS
n, South.	
Priestley,	
aw & Co.	
Birming-	
Seething	
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fford	
Locks,	
Lambert,	
Morris &	
n & Co, Old	
Lincoln's	
Anne's gate,	
Sackville	
Folk House,	
Birmingham	
Ymes, We-	
Pennefather,	
Kendrick	
Co, South-	
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Lowgate,	
Jan 23	
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hums, Low-	
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Builder Jan	
orster, Oldham	
Drug Store	
Baker Jan	
chums, S	
ADJUDICATION ANNULLED.	
BARK, RICHARD BOXALL, Horsham, Sussex, Coal Merchant Brighton Adjud Dec 5, 1906 Annual Dec 11, 1914	
London Gazette—TUESDAY, Jan. 19.	
RECEIVING ORDERS.	
BONHOMME, ERNEST LOUIE, Putney Bridge rd. Licensed Victualler High Court Pet Jan 15 Ord Jan 15	
BOSAY, DANIEL, Bolton, Greengrocer Bolton Pet Jan 14 Ord Jan 14	
BROWN, FRANK ERNEST LENNOX, Ferring, Essex, Commercial Traveller Colchester Pet Jan 15 Ord Jan 15	
DAVIES, CHARLES JOHN, Fleetwood, Lancs Fish Merchant Finsbroke Dock Pet Dec 9 Ord Jan 15	
DAVIES, WILLIAM ROBERT, Aberkenfig, Glam Grocer Cardiff Pet Jan 15 Ord Jan 15	
DUBLEY, ROBERT SAMUEL, Strensall, Yorks, Motor Engineer York Pet Jan 14 Ord Jan 14	
DURSTON, W. MARSH, Hackney, Boot Manufacturer High Court Pet Dec 17 Ord Jan 15	
FOSTER, HERBERT, Barnby, Yorks, Builder Kingston upon Hull Pet Jan 15 Ord Jan 15	
A & J GARNHAM, Walthamstow, Boot Manufacturer High Court Pet Dec 19 Ord Jan 7	
GILDER, ARTHUR, Tackley, Oxford, Farmer Oxford Pet Jan 16 Ord Jan 16	
HARDMAN, GEORGE, Bradshaw, nr Bolton, Plumber Bolton Pet Dec 31 Ord Jan 13	
HARKEE, JOHN HENRY, Oldham, Painter Oldham Pet Jan 15 Ord Jan 15	
HARRIS, FRANK, King st, Covent Garden, Publisher High Court Pet May 15 Ord Jan 15	
HODSON, ROBERT, Northampton, Dealer in Antiques, Northampton Pet Jan 16 Ord Jan 16	
HOWARD, ARTHUR, Lincoln, Licensed Victualler Lincoln Pet Jan 15 Ord Jan 15	
IRIS, GEORGE, Goldhawk rd, Shepherd's Bush Picture Restorer High Court Pet Dec 17 Ord Jan 15	
JARRETT, HARRY WILFRED, Shrewsbury, Savoy, C. Agent Shrewsbury Pet Jan 16 Ord Jan 16	
LINBERT, WALTER, Holymoorside, nr Chesterfield, Machine Flosser Chesterfield Pet Jan 16 Ord Jan 16	
LOWRY, JOHN MOFFAT, Maidstone Maidstone Pet Dec 31 Ord Jan 13	
MCADROY, T. & CO, Manchester, Calico Printers Manchester Pet Jan 4 Ord Jan 15	
MORGAN, SPENCER EVAN, Keighley, Licensed Victualler Bradford Pet Jan 15 Ord Jan 15	
SILVA, JOSEPH AUGUSTUS, Cheapside, Commission Agent High Court Pet Dec 7 Ord Jan 14	

LONDON COUNTY & WESTMINSTER BANK

(ESTABLISHED IN 1836.)

HEAD OFFICE:
41, LOTHBURY, E.C.

CAPITAL £14,000,000, IN 700,000 SHARES OF £20 EACH.

PAID-UP CAPITAL £3,500,000 | RESERVE £4,000,000.

The Rt. Hon. The VISCOUNT GOSCHEN, Chairman.

Joint General Managers.

F. J. BARTHORPE | J. W. BUCHHURST,

Secretary.

A. A. KEMPE,

BALANCE SHEET, 31st DECEMBER, 1914.

	LIABILITIES.	ASSETS.
CAPITAL—Subscribed £14,000,000	£ s. d.	£ s. d.
700,000 Shares of £20 each, £5 paid	3,500,000 0 0	22,524,904 0 3
RESERVE	4,000,000 0 0	5,634,632 11 1
INVESTMENTS DEPRECIATION ACCOUNT	230,603 0 0	28,159,536 17 4
CURRENT AND DEPOSIT ACCOUNTS	90,312,553 0 0	18,369,283 11 7
CIRCULAR NOTES, LETTERS OF CREDIT, COMMISSION LOANS, AND OTHER ACCOUNTS, including provision for contingencies	2,019,037 16 1	10,550,730 12 8
ACCEPTANCES FOR CUSTOMERS	4,182,337 17 0	Indian Government Stock, and Indian Government Guaranteed Railway Stocks and Debentures
ENDORSEMENTS ON BILLS NEGOTIATED	93,730 0 0	1,138,458 6 4
REBATE ON BILLS not due	95,782 4 9	Colonial Government Securities, British Corporation Stocks, and British Railway Debenture Stocks
PROFIT AND LOSS BALANCE, as below	531,987 3 3	1,221,463 5 11
This statement does not include the Bank's liability under its guarantee to the Yorkshire Penny Bank, Limited, for £223,214.		1,736,440 7 8
*Investments officially quoted have been valued at or under prices current on 27th July, the date of the last official making up before the closing of the Stock Exchange. Investments made since that date are valued at cost or under.		14,647,092 12 7
LONDON COUNTY AND WESTMINSTER BANK (PARIS) LIMITED—		
4,000 £20 Shares fully paid		200,000 0 0
16,000 £20 Shares £7 10s paid		
ADYAN ISITO CUSTOMERS AND OTHER ACCOUNTS (including pre-moratorium Stock Exchange Loans)		46,617,340 18 5
LIABILITY OF CUSTOMERS FOR ACCEPTANCES, as per contra		4,182,337 17 0
BILLS NEGOTIATED, as per contra		93,730 0 0
BANK AND OTHER PREMISES (at cost, less amounts written off)		1,717,106 4 2
		£113,985,428 1 10

Dr.	PROFIT AND LOSS ACCOUNT.	£ s. d.
To Interest paid to Customers	922,566 12 1	
Salaries and all other Expenses, including Income Tax and Auditors' and Directors' Remuneration	1,239,809 12 5	
Rebate on Bills not due, carried to New Account	96,782 4 9	
Interim Dividend of 10% per cent. paid in August last	371,873 0 0	
Amount written off Investments, for Depreciation	336,600 0 0	
Further Dividend of 10% per cent., payable 1st February next (making 21% per cent. for the year) £371,873 0 0		
Balance carried forward 160,112 3 3	531,987 3 3	
		£3,500,640 12 6
		£3,550,640 12 6

GOSCHEN, } Joint General
WALTER LEAF, } Managers.
MONTAGU C. TURNER, } T. J. CARPENTER, Chief Accountant.

AUDITORS' REPORT.
We have examined the above Balance Sheet and compared it with the Books at Lothbury and Lombard Street, and the Certified Returns received from the Branches.

We have verified the Cash in hand at Lothbury and Lombard Street and at the Bank of England and the Bills Discounted, and examined the Securities held against Money at Call and Short Notice, and those representing the Investments of the Bank.

We have obtained all the information and explanations we have required, and in our opinion the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs according to the best of our information and the explanations given to us, and as shown by the Books of the Company.

FRED. JOHN YOUNG, F.C.A., } Auditors.
G. E. SENDELL, F.C.A., } Auditors.

THOMAS, HARRY, Dewsbury, Solicitor's Clerk Dewsbury Pet Jan 16 Ord Jan 16
 WHITELEY, ALBERT, Llandudno, Electrical Engineer Bangor Pet Jan 16 Ord Jan 14
 WILLIAMS, FREDERIC NEWTON, Brentford, Middlesex, Medical Practitioner Brentford Pet Jan 16 Ord Jan 16
 WINTERHAM, GEORGE, Northampton, Engineer Northampton Pet Jan 16 Ord Jan 16
 WOOD, CHARLES SIDNEY, Kennington, Kent, Butcher Canterbury Pet Jan 16 Ord Jan 16
 WRIGHT, MARY JANE, Scarborough Scarborough Pet Jan 15 Ord Jan 15
 YEOMANS, ROBERT BARNARD, Swaffham, Norfolk, Bootmaker King's Lynn Pet Jan 15 Ord Jan 15

FIRST MEETINGS.

ADAMSON, WILLIAM LAMB, Scarborough, Boot Repairer Jan 26 at 4.15 Off Rec. 48, Westborough, Scarborough
 ATKINSON, FREDERIC ERNEST, Liverpool, Tailor Jan 27 at 11 Off Rec. Union Marine bridge, 11, Dale st, Liverpool
 BOHOMME, ERNEST LOUIS, Putney Bridge rd, Licensed Victualler Jan 28 at 11 Bankruptcy bridge, Carey st HOBBS, DANIEL, Bolton, Lancs, Greengrocer Jan 28 at 11.30 Off Rec. 19, Exchange st, Bolton
 BROWN, FRANK ERNEST LENNOX, Fessing, Essex, Commercial Traveller Jan 29 at 2.30 Off Rec. 22
 DUDLEY, ROBERT SAMUEL, Strenshill, Yorks, Motor Engineer Jan 29 at 3 Off Rec. The Red House, Duncumb's pl, York
 DURSTON, W. MARE, Hackney, Boot Manufacturer Jan 29 at 12 Bankruptcy bridge, Carey st FERGUSON, JOHN, Barrow in Furness Jan 27 at 11.30 Off Rec. 15, Winckley st, Preston
 FOSTER, HERBERT, Barnby on the Marsh, Yorks, Builder Jan 29 at 11.30 Off Rec. York City Bank Chambers, Lowgate, Hull
 GARNHAM, A. AND J. St Andrew's rd, Walthamstow, Boot Manufacturers Jan 27 at 1 Bankruptcy bridge, Carey st GROVES, JAMES FIELD, and REGINALD FIELD GROVES, Bridlington, Yorks, Nutmegmen Jan 26 at 4.30 Off Rec. 48, Westborough, Scarborough
 HARDMAN, GEORGE, Bradford, nr Bolton, Plumber Jan 27 at 11.30 Off Rec. 19, Exchange st, Bolton HARRIS, FRANK, King st, Covent Garden, Publisher Jan 27 at 12 Bankruptcy bridge, Carey st HARRISON, FRANCIS, Middleton, nr Pickering, Yorks, Tailor Jan 26 at 4.15 Off Rec. 48, Westborough, Scarborough
 IZOD, GEORGE, Goldhawk rd, Shepherd's Bush, Picture Restorer Jan 27 at 11 Bankruptcy bridge, Carey st JARRETT, HARRY WILFRED, Shrewsbury, Salop, Cycle Agent Feb 6 at 11.30 Off Rec. 22, Swanhill, Shrewsbury
 JOHN, WILLIAM, and JOHN EVANS, Pendle, Kilwelly, Carmarthenshire, Builders Jan 27 at 3 Off Rec. 4, Queen st, Carmarthen
 LLOYD, HENRY, Bishopston, Glam, Wheelwright Jan 27 at 11 Off Rec. Government bldgs, St Mary's st, Swansea
 LONG, FRANCIS, Leeds, Engineer's Merchant Jan 27 at 11 Off Rec. 24, Bond st, Leeds
 MASON, JOHN HENRY, Pickering, Yorks, Grocer Jan 26 at 4 Off Rec. 48, Westborough, Scarborough
 MEAD, ARTHUR, Crowthorne, Berks, Farmer Feb 5 at 11.45 The Law Courts, Peterborough
 MORGAN, SPENCER EVAN, Keighley, Licensed Victualler Jan 28 at 11 Off Rec. 12, Duke st, Bradford
 MUMFORD, HARRY, Landport, Portsmouth, Cartage Contractor Jan 27 at 12 Off Rec. Cambridge junc, High st, Portsmouth
 NIENE, RUDOLPH CARL ALEXANDER, Nottingham, Tailor Jan 27 at 11 Off Rec. 4, Castle pl, Park st, Nottingham
 RICE, GEORGE, Wakefield, Baker Jan 27 at 11 Off Rec. 21, King st, Wakefield
 SHENNAN, JOHN, Berwick upon Tweed, Motor Car Proprietor Jan 27 at 11 Off Rec. 30, Mosley st, Newcastle upon Tyne
 SYLVA, JOSEPH AUGUSTUS, Cheapside, Commission Agent Jan 27 at 12 Bankruptcy bridge, Carey st THOMAS, SAMUEL FREDERIC, Box, Wiltz, Farmer Jan 27 at 11.30 Off Rec. 26, Baldwin st, Bristol
 WRIGHT, MARY JANE, Scarborough Jan 28 at 3.45 Off Rec. 48, Westborough, Scarborough

Amended Notice substituted for that published in the London Gazette of Jan 15:
 GREEN, JOHN WILLIAM, Portsmouth As previously gazetted

ADJUDICATIONS.

ATKINSON, FREDERIC ERNEST, Liverpool, Tailor Liverpool Pet Dec 30 Ord Jan 14
 BARDLEY, ERNEST, Manchester, Textile Merchant Manchester Pet Dec 7 Ord Jan 14
 BARKER, JOSEPH, Kynverdale rd, Stoke Newington, Furrier High Court Pet Dec 10 Ord Jan 15
 BONHOMME, ERNEST LOUIS, Putney Bridge rd, Licensed Victualler High Court Pet Jan 15 Ord Jan 15
 BORSAT, DANIEL, Bolton, Greengrocer Bolton Pet Jan 16 Ord Jan 14
 BROWN, FRANK ERNEST LENNOX, Fessing, Essex, Commercial Traveller Colchester Pet Jan 15 Ord Jan 15
 COOP, CHARLES WILLIAM, Cophall st High Court Pet Dec 10 Ord Jan 15
 DAVIES, WILLIAM ROBERT, Aberkenfig, Glam, Grocer Cudlif Pet Jan 11 Ord Jan 15
 DUPLEX, ROBERT SAMUEL, Strenshill, Yorks, Motor Engineer York Pet Jan 14 Ord Jan 14

FOSTER, HERBERT, Barnby on the Marsh, Yorks, Builder Kingston upon Hull Pet Jan 15 Ord Jan 15
 GILDER, ARTHUR, Tackley, Oxford, Farmer Oxford Pet Jan 16 Ord Jan 16
 HARDMAN, GEORGE, Bradford, nr Bolton, Plumber Bolton Pet Dec 31 Ord Jan 15
 HARKER, JOHN HENRY, Oldham, Painter Oldham Pet Jan 15 Ord Jan 15
 HODSON, ROBERT, Northampton, Dealer in Antiques Northampton Pet Jan 16 Ord Jan 16
 HOWARD, ARTHUR, Lincoln, Licensed Victualler Lincoln Pet Jan 15 Ord Jan 15
 LOWRY, JOHN MOFFAT, Maidstone Maidstone Pet Dec 31 Ord Jan 14
 MORGAN SPENCER EVAN, Keighley, Licensed Victualler Bradford Pet Jan 15 Ord Jan 15
 OWEN, WILLIAM, Warrington, General Merchant, Warrington Pet Dec 17 Ord Jan 16
 PARSON, JOHN PENROE, Minshill, 'Somerset', Retail Jeweller Taunton Pet Nov 29 Ord Jan 14
 RAUSH, OSCAR JOHN, Bury st, Bloomsbury, Cinematograph Proprietor High Court Pet May 21 Ord Jan 14
 SHIP, SAMUEL, Bothwell Green rd, Boot and Shoe Dealer High Court Pet Dec 19 Ord Jan 14
 WILLIAMS, FREDERIC NEWTON, High st, Brentford, Medical Practitioner Brentford Pet Jan 16 Ord Jan 16
 WINTERHAM, GEORGE, Northampton, Engineer Northampton Pet Jan 16 Ord Jan 16
 WOOD, CHARLES SIDNEY, Kennington, Kent, Butcher Cauldron Pet Jan 15 Ord Jan 15
 WORTHINGTON, GEORGE, Finsbury, Maida Vale, Motor Engineer High Court Pet Nov 17 Ord Jan 14
 WRIGHT, MARY JANE, Scarborough Scarborough Pet Jan 15 Ord Jan 15
 YEOMANS, ROBERT BARNARD, Swaffham, Norfolk, Bootmaker King's Lynn Pet Jan 15 Ord Jan 15

London Gazette.—FRIDAY, Jan. 22.

RECEIVING ORDERS.

ANNIS, M. Kingston upon Hull, Egg Merchant Kingston upon Hull Pet Dec 14 Ord Jan 20
 BAMBER, JOSEPH, Coventry, Mechanic Coventry Pet Jan 20 Ord Jan 20
 BEER, EDWARD ALFRED, Turle rd, Tollington Park, Builder High Court Pet Jan 19 Ord Jan 20
 CAPLAN, JOSEPH, Paul's Bakeshouse st, Gildham rd, Mantle Manufacturer High Court Pet Nov 21 Ord Jan 19
 CHARNOCK, GEORGE, Halifax, Contractor Halifax Pet Jan 18 Ord Jan 18
 CORCORAN, ROBERT MICHAEL, Merthyr Tydfil, Hardware Dealer Merthyr Tydfil Pet Jan 18 Ord Jan 18
 DE CONYAT, JAMES, Northumberland st, Regent's Park, Advertising Agent High Court Pet April 16 Ord Jan 19
 DE WOLF, WALTER, Southport, Secretary High Court Pet Nov 28 Ord Jan 19
 DUCKENFIELD, HENRY BINGLEY, Sheffield Sheffield Pet Dec 21 Ord Jan 18
 GILBERT, AUGUSTUS WILLIAM MEDLEY, Welton by Lincolns, Inspector of Nuisances Lincoln Pet Jan 19 Ord Jan 19
 GOLDSMITH, ELIZABETH ANNIE, Heworth, Yorks York Pet Jan 18 Ord Jan 18
 GREGORY, ERNEST, Bramley, nr Rotherham, Draper Sheffield Pet Jan 19 Ord Jan 19
 HEWITT, TOM, Scunthorpe, Lincs, Grocer Great Grimsby Pet Jan 19 Ord Jan 19
 HORWITZ, RAY, Panton st, High Court Pet May 26 Ord Jan 15
 JELLINE, FREDERICK WILLIAM, Seymour st, Clerk High Court Pet Jan 18 Ord Jan 18
 LANE, ALFRED WILLIAM, Portsmouth, House Furnisher Portsmouth Pet Jan 15 Ord Jan 15
 LAZERSON, ISAAC, Salford, Lancs, Cycle Dealer Salford Pet Jan 18 Ord Jan 18
 LEACH, JOHN, Millenhall, Suffolk, General Warehouseman, Bury st Edmunds Pet Jan 20 Ord Jan 20
 LE VAT, BROS, Church in, Whitechapel, Boot Factors High Court Pet Dec 19 Ord Jan 20
 MICHAEL, FREDERICK WILLIAM, Camberwell rd, High Court Pet Jan 20 Ord Jan 20
 PHILLIPS, J. & H. TUDOR, Hackney, Shoe Manufacturers High Court Pet Dec 23 Ord Jan 20
 ROBERTS, FREDERICK JOSEPH, Finchley rd, Antique Dealer High Court Pet Jan 20 Ord Jan 20
 SOUTHERN, FREDERICK, Farnworth, Lancs, Iron Founder Bolton Pet Jan 18 Ord Jan 18
 STOCKEN, ALFRED, Fulham rd, Carriage Builders High Court Pet Dec 11 Ord Jan 18
 STRUGGLES, JAMES, Bicker, Lincs, Grocer Boston Pet Jan 19 Ord Jan 19
 SYKES, THOMAS JAMES, Croydon, Yorks, Clothier Wakefield Pet Jan 15 Ord Jan 15
 WHITEMAN, HENRY, Coventry, Plumber Coventry Pet Jan 18 Ord Jan 18
 WOODING, EDWARD WILLIAMS, and EBENEZER THOMAS JAMES WOODING, Wolverhampton, Grocers Wolverhampton Pet Jan 19 Ord Jan 19
 WRIGHT, HENRY FERA, Scarborough, File Cutter Scarborough Pet Jan 18 Ord Jan 18

Amended Notice substituted for that published in the London Gazette of Jan 15:
 A & J GARNHAM, St. Andrew's rd, Walthamstow, Boot Manufacturers High Court Pet Dec 19 Ord Jan 15
 THORNES, HARRY, Dewsbury, Lancs, Solicitor's Clerk Dewsbury Pet Jan 16 Ord Jan 16

THE NATIONAL HOSPITAL

FOR THE

PARALYSED and EPILEPTIC,
QUEEN SQUARE, Bloomsbury, W.C.

The largest Hospital of its kind.

The Charity is forced at present to rely, to some extent, upon legacies for maintenance.

Those desirous to provide Annuities for relatives or friends are asked to send for particulars of the DONATIONS CARRYING LIFE ANNUITIES FUND.

THE EARL OF HARROWBY, Treasurer.

INFANT ORPHAN ASYLUM, WANSTEAD.

The orphans of persons once in prosperity are clothed, maintained and educated from the EARLIEST AGE until fifteen years old.

In consequence of the war, it has been decided that the Anniversary Dinner, which was to have been held in February, will not take place. THE COMMITTEE THEREFORE, EARNESTLY APPEAL FOR FUNDS to make up for the very serious loss to the Institution from this and other causes.

Forms of nomination can be obtained from the Secretary COMMISSIONER, HARRY C. MARTIN, R.N., Secy. & Supy. OFFICES: 63, Ludgate Hill E.C.

VALUATIONS FOR PROBATE.
FIRE INSURANCE. TRANSFER, ETC.

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large permanent Staff of Expert Valuers enable them to undertake, at short notice, the Valuation of Furniture, Pictures, and Works of Art of every description, for any purpose for which a Valuation may be required.

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The Square, Bournemouth,
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Valuations under the New Finance Acts, for Probate and all purposes. Sales of Real and Personal Estate. Timber and Farm Stock.

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STIMSON & SONS, Auctioneers and Surveyors,

8, Moorgate-st., Bank, E.C., and 12, New Kent-road, S.E.
(near the Elephant and Castle.)

AUCTION DATES for 1915:

February 18	July 1, 8, 15, 22
March 4, 11, 18, 25	September 23
April 15, 22, 29	October 7, 14, 21, 28
May 6, 13, 20	November 4, 11, 18, 25
June 3, 10, 17, 24	December 2

STIMSON & SONS also undertake SALES and LETTINGS by PRIVATE TREATY, Valuations for Probate and all purposes, Surveys, Negotiations of Mortgages and Partnerships, Chancery Receivables, Arbitrations, Railway Compensation and other Claims, Sales of Furnitures, Collection of Rents, Assessment Appeals, &c.

Separate Lists of House Property, Ground Rents for Sale, and of Houses, Premises, Shops, Offices to be Let are issued monthly, and can be had free on application, or by post for two stamps. The Sale List is the best medium in London for effecting Sales privately and expeditiously. No charge for insertion. Telephone: 684 London Wall and 3114 City. Telegrams: "Servabo," London.

1915.

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